

THE STATE OF TEXAS §
 §
COUNTY OF BRAZORIA §

**INTERLOCAL COOPERATION AGREEMENT FOR
COLLECTION OF TAXES AND PID ASSESSMENTS FOR HILLCREST VILLAGE**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between **BRAZORIA COUNTY, TEXAS** (the "County") and **HILLCREST VILLAGE** (the "Village") (singularly and collectively, the "Party" and "Parties") pursuant to the Interlocal Cooperation Act, Texas Government Code chapter 791, Texas Property Tax Code sections 6.23 and 6.24, and Texas Local Government Code section 372.0175, with the agreement, consent, and participation of the Brazoria County Tax Assessor-Collector (the "Tax Assessor-Collector").

**I.
RECITALS**

1.1 The County is a political subdivision of the State of Texas, acting by and through its Commissioners Court.

1.2 The Village is a political subdivision of the State of Texas, acting by and through its governing body.

1.3 The Tax Assessor-Collector is the duly elected tax assessor-collector for Brazoria County, Texas.

1.4 Texas Property Tax Code section 6.24, Texas Local Government Code section 372.0175, and Texas Government Code chapter 791 authorize political subdivisions of the State of Texas to enter into interlocal contracts for the provision of tax assessment and collection services and public improvement district ("PID") assessment collection services.

1.5 The County, with the approval of the Tax Assessor-Collector, has agreed to provide tax assessment and collection services and PID assessment collection services, as specified in this Agreement, for the Village.

1.6 The Village has agreed to authorize the County to provide tax assessment and collection services and PID assessment collection services, as specified in this Agreement, for the Village.

1.7 The Village has the authority to authorize the County to act as tax assessor-collector, as specified in this Agreement, and the County has the authority to act in that capacity.

1.8 The County and the Village agree it is in the best interest of the citizens of Brazoria County to enter into this Agreement.

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants and agreements set forth in this Agreement, the County and the Village agree as follows:

II. COUNTY OBLIGATIONS

The County hereby agrees, during the term of this Agreement, to the following:

2.1 The County shall comply with all provisions of the Texas Property Tax Code and Local Government Code, as amended, regarding collection of ad valorem property taxes and PID assessments.

2.2 Except as otherwise provided in this Agreement, in all matters pertaining to the assessment and collection of taxes for the Village, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection and PID assessment collection for the Village for accounts within the jurisdiction of the Village. The County's duties under this Agreement include, but are not limited to, performing timely and accurate calculations and publications of applicable tax rates and entering into agreements for the payment of delinquent taxes by installment as provided by Texas Property Tax Code section 33.02.

2.3 The Tax Assessor-Collector shall provide customary notices and billings concerning taxes and PID assessments owed to the Village and will collect and process through the County's bank account all income received therefrom, in the general manner and at the same times in which the Tax Assessor-Collector assesses and collects taxes for the County and other taxing entities.

2.4 The taxes and assessments collected by the County for the Village shall be remitted by electronic automated clearing house transactions ("ACH") to the Village's designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the Village. The Tax Assessor-Collector shall remit to the Village all tax proceeds and PID assessments collected for the Village no less than twice weekly during heavy payment periods, as determined by the Tax Assessor-Collector, and no less than once weekly during slow periods. Actual funds collected by the Tax Assessor-Collector shall be remitted to the Village within three (3) business days of receipt during heavy payment periods and within five (5) business days during slow periods. Disbursements shall be subject to the Village bearing any ACH transfer fee required by an agreement between the County and the County's depository then in effect.

2.5 The Tax Assessor-Collector shall provide the Village monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.6 The Tax Assessor-Collector shall provide the Village annual reports, prepared by independent certified public accountants, on both the design of the system and compliance tests that are directed to specific objectives of internal accounting control. For the purpose of these reports, the "system" is the internal control structure policies and procedures of the office of the Tax Assessor-Collector, which includes the control environment, the accounting system, and the control procedures. These reports shall be in accordance with Statement of Auditing Standards Number 44, "Special-Purpose Reports on Internal Accounting Control at Service Organizations."

as issued by the American Institute of Certified Public Accountants.

2.7 The Tax Assessor-Collector shall provide the Village a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.8 The County shall bill the Village no later than the 31st day of December each year for the annual charge for assessing and collecting taxes and PID assessments under this Agreement.

2.9 In performing services under this Agreement, neither the Tax Assessor-Collector, nor any official, employee, or agent of the Tax-Assessor Collector or the County, shall be considered an officer or employee of the Village.

III. VILLAGE OBLIGATIONS

The Village hereby agrees, during the term of this Agreement, to the following:

3.1 The Village shall comply with all provisions of the Texas Property Tax Code and Local Government Code, as amended, regarding collection of ad valorem property taxes and PID assessments.

3.2 The Village shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. The Village shall reimburse the County for any additional costs incurred by County for any delay in adopting a tax rate.

3.3 For services related to the collection of ad valorem property taxes rendered pursuant to this Agreement, the Village agrees to pay the County an annual charge of Thirty-Six Cents (\$0.36) per parcel as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code section 6.27, which does not exceed the actual costs incurred, for assessing and collecting taxes for the Village.

3.4 For services related to PID assessment collection rendered pursuant to this Agreement, the Village shall also pay the County the following for each PID: (1) an annual charge of Thirty-Six Cents (\$0.36) per parcel and (2) an initial set-up fee of One Thousand Dollars and No Cents (\$1,000.00), as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code Section 6.27, which does not exceed the actual costs incurred, for collecting PID assessments for the Village.

3.5 The Parties further agree the amount to be paid by the Village to the County under this Agreement may be evaluated by the Tax Assessor-Collector, at a minimum, every three (3) years. The Parties agree the amount to be paid by the Village to the County under this Agreement may be adjusted by the Tax Assessor-Collector after an evaluation. In the event of an adjustment, the Tax Assessor-Collector shall notify the Village, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

3.6 The Village shall pay the County amounts billed under this Agreement forty-five (45) days after the Village's receipt of the bill. If such amounts are not timely paid, the County may withhold the amounts from future disbursements.

3.7 The Village shall ensure the Tax Assessor-Collector is notified no later than May 1 of the applicable year when requested to collect assessments for a new PID. The Village shall also ensure the Tax Assessor-Collector is provided an assessment roll for each PID no later than September 1 of each year.

3.8 The Village shall promptly provide to the Tax Assessor-Collector, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. The Village shall provide accurate information to the Tax Assessor-Collector to permit the timely and accurate calculations and publications of applicable tax rates.

3.9 The Village hereby designates the Tax Assessor-Collector as the person to perform calculations of all applicable tax rates and all other functions incident to those calculations, such as notices, as required by Texas Property Tax Code chapter 26 based on accurate information provided to the Tax Assessor-Collector from Appraisal Districts and the Village.

3.10 The Parties acknowledge and agree that the Village has and retains the exclusive authority to contract with private legal counsel for the collection of delinquent property taxes and PID assessments, as provided in Texas Property Tax Code section 6.30. The Tax Assessor-Collector shall cooperate with delinquent tax collection attorney(s) so designated and shall have the authority to pay said attorney(s) the fees or commissions agreed upon between the Village and the attorney(s) out of the proceeds received from the collection of delinquent tax accounts and PID assessments. In the event the Village does not designate private legal counsel for the collection of delinquent property taxes and PID assessments, the Village shall utilize the same private legal counsel as the County.

3.11 In the event the County waives any penalty and/or interest on any parcel, pursuant to Texas Property Tax Code section 33.011, the Village consents to the waiver of the penalty and/or interest on the same parcel and hereby authorizes the County to waive such penalty and/or interest on behalf of the Village.

3.12 The Village's performance under this Agreement is conditioned on the appropriation of funds by the Village on an annual basis for payment of the amounts owed to the County under this Agreement and shall constitute a commitment of current revenues only. The failure by the Village's governing body to appropriate funds sufficient for payment of the County's collections and performance herein shall be grounds for termination of this Agreement.

IV.

TERM AND TERMINATION

4.1 This Agreement shall be effective on May 1, 2024, and shall remain in full force and effect for one year, through April 30, 2025. This Agreement shall automatically renew on

May 1, 2025, for a period of one (1) year, and shall automatically renew thereafter on an annual basis.

4.2 Either Party may terminate this Agreement for any reason by providing written notice to the other Party at least ninety (90) days prior to the date of termination. This Agreement may also be terminated at any time and for any reason, without any prior notice, upon written agreement by the Parties.

4.3 In the event of termination of this Agreement by the Village, the Village shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the Village for the duration of the term of the Agreement and any renewal, and the County shall be relieved of all contractual obligations under this Agreement.

V. **ENTIRETY**

5.1 This Agreement and all promises contained in it supersede any and all other agreements, either oral or in writing, between the Parties with respect to the subject matter of this Agreement.

5.2 The Agreement contains all the covenants and agreements between the Parties relating in any way to their obligations under this Agreement.

5.3 Each Party acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any Party, or anyone acting on behalf of any Party, that are not set forth in this Agreement, and that no agreement, statement, or promise not contained in this Agreement shall be valid or binding.

VI. **FORCE MAJEURE**

6.1 The Parties shall not be liable or responsible to each other for any delay, loss, failure, or inability to perform their obligations as described herein which is caused by "force majeure." The term "force majeure" includes, but is not limited to, acts of God, strikes, acts of a public enemy, wars, mines or other items of ordnance, blockages, public rioting, lightning, fire, hurricanes, floods, storms, explosions, inability to obtain materials, supplies, labor permits, servitudes, or rights of way, acts or restraints of any governmental authority, epidemics, landslides, lightning storms, earthquakes, washouts, arrests, restraints of rulers and peoples, civil disturbances, breakage or accident to machinery or lines of equipment, temporary failures of equipment, freezing of equipment, and any other causes, whether of the kinds specifically enumerated above or otherwise, which are not reasonably within the control of the Parties and which by the exercise of reasonable due diligence could not reasonably be prevented or overcome.

6.2 In the event time limits are not met under this Agreement as a result of force majeure, the Party whose performance is due shall have an extension of the time limit or deadline equal to the number of days for which the force majeure condition existed. After the force majeure

condition has ended, the Agreement shall continue under the same operations and circumstances as existed prior to the force majeure event.

6.3 Events reasonably within the control of the respective Party shall not constitute force majeure and shall be remedied with the exercise of due diligence. The Parties shall use all reasonable means to remove all contingencies affecting the performance of this Agreement as quickly as is reasonably possible. This clause does not relieve any Party from its obligations to make any payments of amounts then due for previous work or obligations contemplated and performed under this Agreement, and neither Party's time for performance shall be extended for any event which is reasonably within the control of such Party.

VII.
LIABILITY, SUPPLEMENTAL SURETY BOND,
AND NO IMMUNITY WAIVER

7.1 Each party to this Agreement agrees that it shall have no liability whatsoever for the actions or omissions of an individual employed by another party, regardless of where the individual's actions occurred. Each party is solely responsible for the actions and/or omissions of its employees and officers.

7.2 The County recommends that the Village obtain an additional and adequate surety bond for the County and Tax Assessor/Collector specifically related to all services, actual and anticipated, to be performed and rendered hereunder. The Village agrees to pay all associated premiums for such bond.

7.3 The Parties expressly understand and agree that, in the execution of this Agreement and the performance of obligations herein, the Parties do not waive, nor shall they be deemed to have waived, any immunity or defense that would otherwise be available to the Parties or their officials, officers, employees, and/or agents against claims arising in the exercise of governmental powers and functions, including, but not limited to, sovereign and/or governmental immunity. This Agreement is expressly made subject to the Parties' sovereign and/or governmental immunity, including, without limitation, Title 5 of the Texas Civil Practice and Remedies Code, and all applicable federal and state laws.

VIII.
MISCELLANEOUS

8.1 Notices. Any notice required under this Agreement shall be in writing and shall be duly served when deposited, with proper postage prepaid, and duly registered or certified, return receipt requested, in a United States Post Office, addressed as specified below. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States mail. Unless otherwise provided in this Agreement, all notices shall be delivered at the following addresses:

THE COUNTY:

Kristin R. Bulanek
Brazoria County Tax Assessor-Collector
111 East Locust
Angleton, TX 77515

THE VILLAGE:

Amanda Blake
City Secretary
P.O. Box 1172
Alvin, TX 77511

With a copy to:
Chief – Civil Division
Brazoria County Criminal
District Attorney’s Office
111 E. Locust, Suite 408A
Angleton, Texas 77515

8.2 Severability. If any term or provision in this Agreement is, for any reason, held invalid, illegal, or unenforceable by any court of competent jurisdiction, the Parties shall by written amendment make it valid, legal, or enforceable; however, if any term or provision in this Agreement cannot be amended to make it valid, legal, or enforceable while still providing the effect desired by both Parties, said term or provision shall be deemed a separate, distinct, and independent provision, shall be constructed as having never been contained in this Agreement, and shall not affect the validity, legality, or enforceability of the remaining terms and provisions in this Agreement, which shall remain in full force and effect.

8.3 Amendment. No amendment, modification, or alteration of the terms or provisions of this Agreement shall be binding unless it is in writing, references this Agreement, is dated subsequent to the Effective Date of this Agreement, and is duly executed by authorized representatives of both Parties.

8.4 Authorized Representative. Each Party to this Agreement represents to the other Party that it is fully authorized to enter into this Agreement and to perform its obligations hereunder and that no waiver, consent, approval, or authorization from any third party is required to be obtained or made in connection with the execution, delivery, or performance of this Agreement in accordance with its terms, other than those that have been obtained.

8.5 No Joint Enterprise. Nothing in this Agreement shall be deemed or construed by the Parties, nor any third party, as creating a relationship of principal and agent, partnership, joint enterprise, common enterprise, joint venture, or joint owners between the Parties. This Agreement does not and shall not be construed to entitle either Party or any of their respective officials, employees, or agents, if applicable, to any benefit, privilege, or other amenities of employment from the other Party.

8.6 Successors and Assigns. Neither Party may assign or transfer its interest in or obligations under this Agreement, in whole or in part, without the prior written consent of the other Party. This Agreement binds and is for the sole and exclusive benefit of the Parties and their legal successors, including, without limitation, any successor governmental agency or entity to either Party.

8.7 Governing Law. This Agreement shall be governed by and construed in accordance with the laws and court decisions of the State of Texas.

8.8 Exclusive Jurisdiction and Venue. Exclusive jurisdiction and venue for all legal actions related to this Agreement shall be in Brazoria County, Texas. The Parties waive any objection to the adjudication of all court actions related to this Agreement in Brazoria County, Texas.

8.9 Authorship. This Agreement shall not be construed in favor of or against any Party on the basis that the Party did or did not authorize this Agreement.

8.10 Titles or Headings. Any titles or headings of sections and paragraphs in this Agreement are included solely for convenience, shall not be considered a part of the Agreement, shall not in any way serve to modify or restrict any term or provision, and shall not be considered in ascertaining intent.

8.11 Including. Wherever the word "including" is used, it is deemed to mean "including, without limitation."

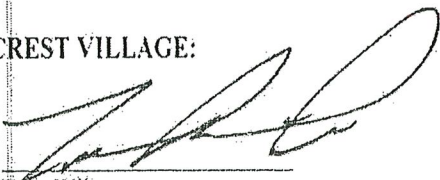
8.12 Counterparts. This Agreement may be executed in one or more counterparts, all of which together will be deemed an original.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their following properly authorized officers, having the necessary authority to execute this Agreement on behalf of the Parties, and made this Agreement effective as of the last date listed below:

BRAZORIA COUNTY, TEXAS:

HILLCREST VILLAGE:

By: 

By: 

L.M. "Matt" Sebesta, Jr.
COUNTY JUDGE

Tom Wilson
Mayor

Date: 5/29/24

Date: 4/30/2024

By: 

Kristin R. Bulanek
TAX ASSESSOR-COLLECTOR

Date: 5/29/2024

THE STATE OF TEXAS §
 §
COUNTY OF BRAZORIA §

**INTERLOCAL COOPERATION AGREEMENT FOR
COLLECTION OF TAXES FOR SWEENEY HOSPITAL DISTRICT**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between **BRAZORIA COUNTY, TEXAS** (the "County") and **SWEENEY HOSPITAL DISTRICT** (the "District") (singularly and collectively, the "Party" and "Parties") pursuant to the Interlocal Cooperation Act, Texas Government Code chapter 791 and Texas Property Tax Code sections 6.23 and 6.24, with the agreement, consent, and participation of the Brazoria County Tax Assessor-Collector (the "Tax Assessor-Collector").

**I.
RECITALS**

1.1 The County is a political subdivision of the State of Texas, acting by and through its Commissioners Court.

1.2 The District is a political subdivision of the State of Texas, acting by and through its Governing Body.

1.3 The Tax Assessor-Collector is the duly elected tax assessor-collector for Brazoria County, Texas.

1.4 Texas Property Tax Code section 6.24 and Texas Government Code chapter 791 authorize political subdivisions of the State of Texas to enter into interlocal contracts for the provision of tax assessment and collection services.

1.5 The County, with the approval of the Tax Assessor-Collector, has agreed to provide tax assessment and collection services, as specified in this Agreement, for the District.

1.6 The District has agreed to authorize the County to provide tax assessment and collection services, as specified in this Agreement, for the District.

1.7 The District has the authority to authorize the County to act as tax assessor-collector, as specified in this Agreement, and the County has the authority to act in that capacity.

1.8 The County and the District agree it is in the best interest of the citizens of Brazoria County to enter into this Agreement.

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants and agreements set forth in this Agreement, the County and the District agree as follows:

II.

COUNTY OBLIGATIONS

The County hereby agrees, during the term of this Agreement, to the following:

2.1 The County shall comply with all provisions of the Texas Property Tax Code, as amended, regarding collection of ad valorem property taxes.

2.2 Except as otherwise provided in this Agreement, in all matters pertaining to the assessment and collection of taxes for the District, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection for the District for accounts within the jurisdiction of the District. The County's duties under this Agreement include, but are not limited to, performing timely and accurate calculations and publications of applicable tax rates and entering into agreements for the payment of delinquent taxes by installment as provided by Texas Property Tax Code section 33.02.

2.3 The taxes collected by the County for the District shall be remitted by electronic automated clearing house transactions ("ACH") to the District designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the District. The Tax Assessor-Collector shall remit to the District all tax proceeds collected for the District no less than twice weekly during heavy payment periods, as determined by the Tax Assessor-Collector, and no less than once weekly during slow periods. Actual funds collected by the Tax Assessor-Collector shall be remitted to the District within three (3) business days of receipt during heavy payment periods and within five (5) business days during slow periods. Disbursements shall be subject to the District bearing any ACH transfer fee required by an agreement between the County and the County's depository then in effect.

2.4 The Tax Assessor-Collector shall provide the District monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.5 The Tax Assessor-Collector shall provide the District annual reports, prepared by independent certified public accountants, on both the design of the system and compliance tests that are directed to specific objectives of internal accounting control. For the purpose of these reports, the "system" is the internal control structure policies and procedures of the office of the Tax Assessor-Collector, which includes the control environment, the accounting system, and the control procedures. These reports shall be in accordance with Statement of Auditing Standards Number 44, "Special-Purpose Reports on Internal Accounting Control at Service Organizations," as issued by the American Institute of Certified Public Accountants.

2.6 The Tax Assessor-Collector shall provide the District a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.7 The County shall bill the District no later than the 31st day of December each year for the annual charge for assessing and collecting taxes under this Agreement.

2.8 In performing services under this Agreement, neither the Tax Assessor-Collector, nor any official, employee, or agent of the Tax-Assessor Collector or the County, shall be

considered an officer or employee of the District.

III. DISTRICT OBLIGATIONS

The District hereby agrees, during the term of this Agreement, to the following:

3.1 The District shall comply with all provisions of the Texas Property Tax Code, as amended, regarding collection of ad valorem property taxes.

3.2 The District shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. the District shall reimburse the County for any additional costs incurred by County for any delay in adopting a tax rate.

3.3 For services rendered pursuant to this Agreement, the District agrees to pay the County an annual charge of Thirty-Six Cents (\$0.36) per parcel as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code section 6.27, which does not exceed the actual costs incurred, for assessing and collecting taxes for the District.

3.4 The Parties further agree the amount to be paid by the District to the County under this Agreement may be evaluated by the Tax Assessor-Collector, at a minimum, every three (3) years. The Parties agree the amount to be paid by the District to the County under this Agreement may be adjusted by the Tax Assessor-Collector after an evaluation. In the event of an adjustment, the Tax Assessor-Collector shall notify the District, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

3.5 The District shall pay the County amounts billed under this Agreement forty-five (45) days after the District's receipt of the bill. If such amounts are not timely paid, the County may withhold the amounts from future disbursements.

3.6 The District shall promptly provide to the Tax Assessor-Collector, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. The District shall provide accurate information to the Tax Assessor-Collector to permit the timely and accurate calculations and publications of applicable tax rates.

3.7 The District hereby designates the Tax Assessor-Collector as the person to perform calculations of all applicable tax rates and all other functions incident to those calculations, such as notices, as required by Texas Property Tax Code chapter 26 based on accurate information provided to the Tax Assessor-Collector from Appraisal Districts and the District.

3.8 The Parties acknowledge and agree that the District has and retains the exclusive authority to contract with private legal counsel for the collection of delinquent property taxes, as provided in Texas Property Tax Code section 6.30. The Tax Assessor-Collector shall cooperate with delinquent tax collection attorney(s) so designated and shall have the authority to pay said attorney(s) the fees or commissions agreed upon between the District and the attorney(s) out of

the proceeds received from the collection of delinquent tax accounts. In the event the District does not designate private legal counsel for the collection of delinquent property taxes, the District shall utilize the same private legal counsel as the County.

3.9 In the event the County waives any penalty and/or interest on any parcel, pursuant to Texas Property Tax Code section 33.011, the District consents to the waiver of the penalty and/or interest on the same parcel and hereby authorizes the County to waive such penalty and/or interest on behalf of the District.

3.10 The District's performance under this Agreement is conditioned on the appropriation of funds by the District on an annual basis for payment of the amounts owed to the County under this Agreement and shall constitute a commitment of current revenues only. The failure by the District governing body to appropriate funds sufficient for payment of the County's collections and performance herein shall be grounds for termination of this Agreement.

IV. TERM AND TERMINATION

4.1 This Agreement shall be effective on March 26, 2024, and shall remain in full force and effect for one year, through March 25, 2025. This Agreement shall automatically renew on March 26, 2025, for a period of one (1) year, and shall automatically renew thereafter on an annual basis.

4.2 Either Party may terminate this Agreement for any reason by providing written notice to the other Party at least ninety (90) days prior to the date of termination. This Agreement may also be terminated at any time and for any reason, without any prior notice, upon written agreement by the Parties.

4.3 In the event of termination of this Agreement by the District, the District shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the District for the duration of the term of the Agreement and any renewal, and the County shall be relieved of all contractual obligations under this Agreement.

V. ENTIRETY

5.1 This Agreement and all promises contained in it supersede any and all other agreements, either oral or in writing, between the Parties with respect to the subject matter of this Agreement.

5.2 The Agreement contains all the covenants and agreements between the Parties relating in any way to their obligations under this Agreement.

5.3 Each Party acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any Party, or anyone acting on behalf of any Party, that are not set forth in this Agreement, and that no agreement, statement, or promise not

contained in this Agreement shall be valid or binding.

VI.
FORCE MAJEURE

6.1 The Parties shall not be liable or responsible to each other for any delay, loss, failure, or inability to perform their obligations as described herein which is caused by "force majeure." The term "force majeure" includes, but is not limited to, acts of God, strikes, acts of a public enemy, wars, mines or other items of ordnance, blockages, public rioting, lightning, fire, hurricanes, floods, storms, explosions, inability to obtain materials, supplies, labor permits, servitudes, or rights of way, acts or restraints of any governmental authority, epidemics, landslides, lightning storms, earthquakes, washouts, arrests, restraints of rulers and peoples, civil disturbances, breakage or accident to machinery or lines of equipment, temporary failures of equipment, freezing of equipment, and any other causes, whether of the kinds specifically enumerated above or otherwise, which are not reasonably within the control of the Parties and which by the exercise of reasonable due diligence could not reasonably be prevented or overcome.

6.2 In the event time limits are not met under this Agreement as a result of force majeure, the Party whose performance is due shall have an extension of the time limit or deadline equal to the number of days for which the force majeure condition existed. After the force majeure condition has ended, the Agreement shall continue under the same operations and circumstances as existed prior to the force majeure event.

6.3 Events reasonably within the control of the respective Party shall not constitute force majeure and shall be remedied with the exercise of due diligence. The Parties shall use all reasonable means to remove all contingencies affecting the performance of this Agreement as quickly as is reasonably possible. This clause does not relieve any Party from its obligations to make any payments of amounts then due for previous work or obligations contemplated and performed under this Agreement, and neither Party's time for performance shall be extended for any event which is reasonably within the control of such Party.

VII.
LIABILITY, SUPPLEMENTAL SURETY BOND, AND NO IMMUNITY
WAIVER

7.1 Each party to this Agreement agrees that it shall have no liability whatsoever for the actions or omissions of an individual employed by another party, regardless of where the individual's actions occurred. Each party is solely responsible for the actions and/or omissions of its employees and officers.

7.2 The County recommends that the District obtain an additional and adequate surety bond for the County and Tax Assessor/Collector specifically related to all services, actual and anticipated, to be performed and rendered hereunder. The District agrees to pay all associated premiums for such bond.

7.3 The Parties expressly understand and agree that, in the execution of this Agreement

and the performance of obligations herein, the Parties do not waive, nor shall they be deemed to have waived, any immunity or defense that would otherwise be available to the Parties or their officials, officers, employees, and/or agents against claims arising in the exercise of governmental powers and functions, including, but not limited to, sovereign and/or governmental immunity. This Agreement is expressly made subject to the Parties' sovereign and/or governmental immunity, including, without limitation, Title 5 of the Texas Civil Practice and Remedies Code, and all applicable federal and state laws.

VIII.
MISCELLANEOUS

8.1 Notices. Any notice required under this Agreement shall be in writing and shall be duly served when deposited, with proper postage prepaid, and duly registered or certified, return receipt requested, in a United States Post Office, addressed as specified below. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States mail. Unless otherwise provided in this Agreement, all notices shall be delivered at the following addresses:

THE COUNTY:
Kristin R. Bulanek
Brazoria County Tax Assessor-Collector
111 East Locust
Angleton, TX 77515

THE DISTRICT:
Kelly Park
Chief Executive Officer
305 North McKinney Street
Sweeny, TX 77480

With a copy to:
Chief – Civil Division
Brazoria County Criminal
District Attorney's Office
111 E. Locust, Suite 408A
Angleton, Texas 77515

8.2 Severability. If any term or provision in this Agreement is, for any reason, held invalid, illegal, or unenforceable by any court of competent jurisdiction, the Parties shall by written amendment make it valid, legal, or enforceable; however, if any term or provision in this Agreement cannot be amended to make it valid, legal, or enforceable while still providing the effect desired by both Parties, said term or provision shall be deemed a separate, distinct, and independent provision, shall be constructed as having never been contained in this Agreement, and shall not affect the validity, legality, or enforceability of the remaining terms and provisions in this Agreement, which shall remain in full force and effect.

8.3 Amendment. No amendment, modification, or alteration of the terms or provisions of this Agreement shall be binding unless it is in writing, references this Agreement, is dated subsequent to the Effective Date of this Agreement, and is duly executed by authorized representatives of both Parties.

8.4 Authorized Representative. Each Party to this Agreement represents to the other

Party that it is fully authorized to enter into this Agreement and to perform its obligations hereunder and that no waiver, consent, approval, or authorization from any third party is required to be obtained or made in connection with the execution, delivery, or performance of this Agreement in accordance with its terms, other than those that have been obtained.

8.5 No Joint Enterprise. Nothing in this Agreement shall be deemed or construed by the Parties, nor any third party, as creating a relationship of principal and agent, partnership, joint enterprise, common enterprise, joint venture, or joint owners between the Parties. This Agreement does not and shall not be construed to entitle either Party or any of their respective officials, employees, or agents, if applicable, to any benefit, privilege, or other amenities of employment from the other Party.

8.6 Successors and Assigns. Neither Party may assign or transfer its interest in or obligations under this Agreement, in whole or in part, without the prior written consent of the other Party. This Agreement binds and is for the sole and exclusive benefit of the Parties and their legal successors, including, without limitation, any successor governmental agency or entity to either Party.

8.7 Governing Law. This Agreement shall be governed by and construed in accordance with the laws and court decisions of the State of Texas.

8.8 Exclusive Jurisdiction and Venue. Exclusive jurisdiction and venue for all legal actions related to this Agreement shall be in Brazoria County, Texas. The Parties waive any objection to the adjudication of all court actions related to this Agreement in Brazoria County, Texas.

8.9 Authorship. This Agreement shall not be construed in favor of or against any Party on the basis that the Party did or did not author this Agreement.

8.10 Titles or Headings. Any titles or headings of sections and paragraphs in this Agreement are included solely for convenience, shall not be considered a part of the Agreement, shall not in any way serve to modify or restrict any term or provision, and shall not be considered in ascertaining intent.

8.11 Including. Wherever the word “including” is used, it is deemed to mean “including, without limitation.”

8.12 Counterparts. This Agreement may be executed in one or more counterparts, all of which together will be deemed an original.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their following properly authorized officers, having the necessary authority to execute this Agreement on behalf of the Parties, and made this Agreement effective as of the last date listed below:

BRAZORIA COUNTY, TEXAS:

SWEENEY HOSPITAL DISTRICT:

By: 
L.M. "Matt" Sebesta, Jr.


By: 
Kelly Park

COUNTY JUDGE

Chief Executive Officer

Date: 5/29/24

Date: 5/1/2024

By: 
Kristin R. Bulanek
TAX ASSESSOR-COLLECTOR

Date: 5/29/2024

THE STATE OF TEXAS §
 §
COUNTY OF BRAZORIA §

**INTERLOCAL COOPERATION AGREEMENT FOR
COLLECTION OF TAXES FOR PEARLAND INDEPENDENT SCHOOL DISTRICT**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between **BRAZORIA COUNTY, TEXAS** (the "County") and **PEARLAND INDEPENDENT SCHOOL DISTRICT** (the "District") (singularly and collectively, the "Party" and "Parties") pursuant to the Interlocal Cooperation Act, Texas Government Code chapter 791 and Texas Property Tax Code sections 6.23 and 6.24, with the agreement, consent, and participation of the Brazoria County Tax Assessor-Collector (the "Tax Assessor-Collector").

**I.
RECITALS**

1.1 The County is a political subdivision of the State of Texas, acting by and through its Commissioners Court.

1.2 The District is a political subdivision of the State of Texas, acting by and through its Governing Body.

1.3 The Tax Assessor-Collector is the duly elected tax assessor-collector for Brazoria County, Texas.

1.4 Texas Property Tax Code section 6.24 and Texas Government Code chapter 791 authorize political subdivisions of the State of Texas to enter into interlocal contracts for the provision of tax assessment and collection services.

1.5 The County, with the approval of the Tax Assessor-Collector, has agreed to provide tax assessment and collection services, as specified in this Agreement, for the District.

1.6 The District has agreed to authorize the County to provide tax assessment and collection services, as specified in this Agreement, for the District.

1.7 The District has the authority to authorize the County to act as tax assessor-collector, as specified in this Agreement, and the County has the authority to act in that capacity.

1.8 The County and the District agree it is in the best interest of the citizens of Brazoria County to enter into this Agreement.

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants and agreements set forth in this Agreement, the County and the District agree as follows:

II.

COUNTY OBLIGATIONS

The County hereby agrees, during the term of this Agreement, to the following:

2.1 The County shall comply with all provisions of the Texas Property Tax Code, as amended, regarding collection of ad valorem property taxes.

2.2 Except as otherwise provided in this Agreement, in all matters pertaining to the assessment and collection of taxes for the District, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection for the District for accounts within the jurisdiction of the District. The County's duties under this Agreement include, but are not limited to, performing timely and accurate calculations and publications of applicable tax rates and entering into agreements for the payment of delinquent taxes by installment as provided by Texas Property Tax Code section 33.02.

2.3 The taxes collected by the County for the District shall be remitted by electronic automated clearing house transactions ("ACH") to the District designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the District. The Tax Assessor-Collector shall remit to the District all tax proceeds collected for the District no less than twice weekly during heavy payment periods, as determined by the Tax Assessor-Collector, and no less than once weekly during slow periods. Actual funds collected by the Tax Assessor-Collector shall be remitted to the District within three (3) business days of receipt during heavy payment periods and within five (5) business days during slow periods. Disbursements shall be subject to the District bearing any ACH transfer fee required by an agreement between the County and the County's depository then in effect.

2.4 The Tax Assessor-Collector shall provide the District monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.5 The Tax Assessor-Collector shall provide the District annual reports, prepared by independent certified public accountants, on both the design of the system and compliance tests that are directed to specific objectives of internal accounting control. For the purpose of these reports, the "system" is the internal control structure policies and procedures of the office of the Tax Assessor-Collector, which includes the control environment, the accounting system, and the control procedures. These reports shall be in accordance with Statement of Auditing Standards Number 44, "Special-Purpose Reports on Internal Accounting Control at Service Organizations," as issued by the American Institute of Certified Public Accountants.

2.6 The Tax Assessor-Collector shall provide the District a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.7 The County shall bill the District no later than the 31st day of December each year for the annual charge for assessing and collecting taxes under this Agreement.

2.8 In performing services under this Agreement, neither the Tax Assessor-Collector, nor any official, employee, or agent of the Tax-Assessor Collector or the County, shall be

considered an officer or employee of the District.

III. DISTRICT OBLIGATIONS

The District hereby agrees, during the term of this Agreement, to the following:

3.1 The District shall comply with all provisions of the Texas Property Tax Code, as amended, regarding collection of ad valorem property taxes.

3.2 The District shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. the District shall reimburse the County for any additional costs incurred by County for any delay in adopting a tax rate.

3.3 For services rendered pursuant to this Agreement, the District agrees to pay the County an annual charge of Thirty-Six Cents (\$0.36) per parcel as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code section 6.27, which does not exceed the actual costs incurred, for assessing and collecting taxes for the District.

3.4 The Parties further agree the amount to be paid by the District to the County under this Agreement may be evaluated by the Tax Assessor-Collector, at a minimum, every three (3) years. The Parties agree the amount to be paid by the District to the County under this Agreement may be adjusted by the Tax Assessor-Collector after an evaluation. In the event of an adjustment, the Tax Assessor-Collector shall notify the District, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

3.5 The District shall pay the County amounts billed under this Agreement forty-five (45) days after the District's receipt of the bill. If such amounts are not timely paid, the County may withhold the amounts from future disbursements.

3.6 The District shall promptly provide to the Tax Assessor-Collector, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. The District shall provide accurate information to the Tax Assessor-Collector to permit the timely and accurate calculations and publications of applicable tax rates.

3.7 The District hereby designates the Tax Assessor-Collector as the person to perform calculations of all applicable tax rates and all other functions incident to those calculations, such as notices, as required by Texas Property Tax Code chapter 26 based on accurate information provided to the Tax Assessor-Collector from Appraisal Districts and the District.

3.8 The Parties acknowledge and agree that the District has and retains the exclusive authority to contract with private legal counsel for the collection of delinquent property taxes, as provided in Texas Property Tax Code section 6.30. The Tax Assessor-Collector shall cooperate with delinquent tax collection attorney(s) so designated and shall have the authority to pay said attorney(s) the fees or commissions agreed upon between the District and the attorney(s) out of

the proceeds received from the collection of delinquent tax accounts. In the event the District does not designate private legal counsel for the collection of delinquent property taxes, the District shall utilize the same private legal counsel as the County.

3.9 In the event the County waives any penalty and/or interest on any parcel, pursuant to Texas Property Tax Code section 33.011, the District consents to the waiver of the penalty and/or interest on the same parcel and hereby authorizes the County to waive such penalty and/or interest on behalf of the District.

3.10 The District's performance under this Agreement is conditioned on the appropriation of funds by the District on an annual basis for payment of the amounts owed to the County under this Agreement and shall constitute a commitment of current revenues only. The failure by the District governing body to appropriate funds sufficient for payment of the County's collections and performance herein shall be grounds for termination of this Agreement.

IV. TERM AND TERMINATION

4.1 This Agreement shall be effective on April 10, 2024, and shall remain in full force and effect for one year, through April 9, 2025. This Agreement shall automatically renew on April 10, 2025, for a period of one (1) year, and shall automatically renew thereafter on an annual basis.

4.2 Either Party may terminate this Agreement for any reason by providing written notice to the other Party at least ninety (90) days prior to the date of termination. This Agreement may also be terminated at any time and for any reason, without any prior notice, upon written agreement by the Parties.

4.3 In the event of termination of this Agreement by the District, the District shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the District for the duration of the term of the Agreement and any renewal, and the County shall be relieved of all contractual obligations under this Agreement.

V. ENTIRETY

5.1 This Agreement and all promises contained in it supersede any and all other agreements, either oral or in writing, between the Parties with respect to the subject matter of this Agreement.

5.2 The Agreement contains all the covenants and agreements between the Parties relating in any way to their obligations under this Agreement.

5.3 Each Party acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any Party, or anyone acting on behalf of any Party, that are not set forth in this Agreement, and that no agreement, statement, or promise not contained in this Agreement shall be valid or binding.

VI.
FORCE MAJEURE

6.1 The Parties shall not be liable or responsible to each other for any delay, loss, failure, or inability to perform their obligations as described herein which is caused by "force majeure." The term "force majeure" includes, but is not limited to, acts of God, strikes, acts of a public enemy, wars, mines or other items of ordnance, blockages, public rioting, lightning, fire, hurricanes, floods, storms, explosions, inability to obtain materials, supplies, labor permits, servitudes, or rights of way, acts or restraints of any governmental authority, epidemics, landslides, lightning storms, earthquakes, washouts, arrests, restraints of rulers and peoples, civil disturbances, breakage or accident to machinery or lines of equipment, temporary failures of equipment, freezing of equipment, and any other causes, whether of the kinds specifically enumerated above or otherwise, which are not reasonably within the control of the Parties and which by the exercise of reasonable due diligence could not reasonably be prevented or overcome.

6.2 In the event time limits are not met under this Agreement as a result of force majeure, the Party whose performance is due shall have an extension of the time limit or deadline equal to the number of days for which the force majeure condition existed. After the force majeure condition has ended, the Agreement shall continue under the same operations and circumstances as existed prior to the force majeure event.

6.3 Events reasonably within the control of the respective Party shall not constitute force majeure and shall be remedied with the exercise of due diligence. The Parties shall use all reasonable means to remove all contingencies affecting the performance of this Agreement as quickly as is reasonably possible. This clause does not relieve any Party from its obligations to make any payments of amounts then due for previous work or obligations contemplated and performed under this Agreement, and neither Party's time for performance shall be extended for any event which is reasonably within the control of such Party.

VII.
LIABILITY, SUPPLEMENTAL SURETY BOND, AND NO IMMUNITY
WAIVER

7.1 Each party to this Agreement agrees that it shall have no liability whatsoever for the actions or omissions of an individual employed by another party, regardless of where the individual's actions occurred. Each party is solely responsible for the actions and/or omissions of its employees and officers.

7.2 The County recommends that the District obtain an additional and adequate surety bond for the County and Tax Assessor/Collector specifically related to all services, actual and anticipated, to be performed and rendered hereunder. The District agrees to pay all associated premiums for such bond.

7.3 The Parties expressly understand and agree that, in the execution of this Agreement and the performance of obligations herein, the Parties do not waive, nor shall they be deemed to

have waived, any immunity or defense that would otherwise be available to the Parties or their officials, officers, employees, and/or agents against claims arising in the exercise of governmental powers and functions, including, but not limited to, sovereign and/or governmental immunity. This Agreement is expressly made subject to the Parties' sovereign and/or governmental immunity, including, without limitation, Title 5 of the Texas Civil Practice and Remedies Code, and all applicable federal and state laws.

VIII. MISCELLANEOUS

8.1 Notices. Any notice required under this Agreement shall be in writing and shall be duly served when deposited, with proper postage prepaid, and duly registered or certified, return receipt requested, in a United States Post Office, addressed as specified below. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States mail. Unless otherwise provided in this Agreement, all notices shall be delivered at the following addresses:

THE COUNTY:

Kristin R. Bulanek
Brazoria County Tax Assessor-Collector
111 East Locust
Angleton, TX 77515

THE DISTRICT:

Thu Pham
Executive Director of Business Svcs.
1928 N. Main Street
Pearland, TX 77581

With a copy to:

Chief – Civil Division
Brazoria County Criminal
District Attorney's Office
111 E. Locust, Suite 408A
Angleton, Texas 77515

Pearland ISD
Business Services
PO Box 7
Pearland, TX 77588

8.2 Severability. If any term or provision in this Agreement is, for any reason, held invalid, illegal, or unenforceable by any court of competent jurisdiction, the Parties shall by written amendment make it valid, legal, or enforceable; however, if any term or provision in this Agreement cannot be amended to make it valid, legal, or enforceable while still providing the effect desired by both Parties, said term or provision shall be deemed a separate, distinct, and independent provision, shall be constructed as having never been contained in this Agreement, and shall not affect the validity, legality, or enforceability of the remaining terms and provisions in this Agreement, which shall remain in full force and effect.

8.3 Amendment. No amendment, modification, or alteration of the terms or provisions of this Agreement shall be binding unless it is in writing, references this Agreement, is dated subsequent to the Effective Date of this Agreement, and is duly executed by authorized representatives of both Parties.

8.4 Authorized Representative. Each Party to this Agreement represents to the other

Party that it is fully authorized to enter into this Agreement and to perform its obligations hereunder and that no waiver, consent, approval, or authorization from any third party is required to be obtained or made in connection with the execution, delivery, or performance of this Agreement in accordance with its terms, other than those that have been obtained.

8.5 No Joint Enterprise. Nothing in this Agreement shall be deemed or construed by the Parties, nor any third party, as creating a relationship of principal and agent, partnership, joint enterprise, common enterprise, joint venture, or joint owners between the Parties. This Agreement does not and shall not be construed to entitle either Party or any of their respective officials, employees, or agents, if applicable, to any benefit, privilege, or other amenities of employment from the other Party.

8.6 Successors and Assigns. Neither Party may assign or transfer its interest in or obligations under this Agreement, in whole or in part, without the prior written consent of the other Party. This Agreement binds and is for the sole and exclusive benefit of the Parties and their legal successors, including, without limitation, any successor governmental agency or entity to either Party.

8.7 Governing Law. This Agreement shall be governed by and construed in accordance with the laws and court decisions of the State of Texas.

8.8 Exclusive Jurisdiction and Venue. Exclusive jurisdiction and venue for all legal actions related to this Agreement shall be in Brazoria County, Texas. The Parties waive any objection to the adjudication of all court actions related to this Agreement in Brazoria County, Texas.

8.9 Authorship. This Agreement shall not be construed in favor of or against any Party on the basis that the Party did or did not author this Agreement.

8.10 Titles or Headings. Any titles or headings of sections and paragraphs in this Agreement are included solely for convenience, shall not be considered a part of the Agreement, shall not in any way serve to modify or restrict any term or provision, and shall not be considered in ascertaining intent.

8.11 Including. Wherever the word "including" is used, it is deemed to mean "including, without limitation."

8.12 Counterparts. This Agreement may be executed in one or more counterparts, all of which together will be deemed an original.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their following properly authorized officers, having the necessary authority to execute this Agreement on behalf of the Parties, and made this Agreement effective as of the last date listed below:

BRAZORIA COUNTY, TEXAS:

By: 
L.M. "Matt" Sebesta, Jr.

COUNTY JUDGE

Date: 5/29/24

PEARLAND INDEPENDENT SCHOOL DISTRICT:

By: 
Thu Pham

Executive Director of Business Svcs.

Date: 04/09/2024

By: 
Kristin R. Bulanek
TAX ASSESSOR-COLLECTOR

Date: 5/29/2024

THE STATE OF TEXAS §
 §
COUNTY OF BRAZORIA §

**INTERLOCAL COOPERATION AGREEMENT FOR
COLLECTION OF TAXES AND PID ASSESSMENTS FOR
CITY OF ANGLETON**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between BRAZORIA COUNTY, TEXAS (the "County") and CITY OF ANGLETON (the "City") (singularly and collectively, the "Party" and "Parties") pursuant to the Interlocal Cooperation Act, Texas Government Code chapter 791, Texas Property Tax Code sections 6.23 and 6.24, and Texas Local Government Code section 372.0175, with the agreement, consent, and participation of the Brazoria County Tax Assessor-Collector (the "Tax Assessor-Collector").

**I.
RECITALS**

1.1 The County is a political subdivision of the State of Texas, acting by and through its Commissioners Court.

1.2 The City is a political subdivision of the State of Texas, acting by and through its governing body.

1.3 The Tax Assessor-Collector is the duly elected tax assessor-collector for Brazoria County, Texas.

1.4 Texas Property Tax Code section 6.24, Texas Local Government Code section 372.0175, and Texas Government Code chapter 791 authorize political subdivisions of the State of Texas to enter into interlocal contracts for the provision of tax assessment and collection services and public improvement district ("PID") assessment collection services.

1.5 The County, with the approval of the Tax Assessor-Collector, has agreed to provide tax assessment and collection services and PID assessment collection services, as specified in this Agreement, for the City.

1.6 The City has agreed to authorize the County to provide tax assessment and collection services and PID assessment collection services, as specified in this Agreement, for the City.

1.7 The City has the authority to authorize the County to act as tax assessor-collector, as specified in this Agreement, and the County has the authority to act in that capacity.

1.8 The County and the City agree it is in the best interest of the citizens of Brazoria County to enter into this Agreement.

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants

and agreements set forth in this Agreement, the County and the City agree as follows:

II. COUNTY OBLIGATIONS

The County hereby agrees, during the term of this Agreement, to the following:

2.1 The County shall comply with all provisions of the Texas Property Tax Code and Local Government Code, as amended, regarding collection of ad valorem property taxes and PID assessments.

2.2 Except as otherwise provided in this Agreement, in all matters pertaining to the assessment and collection of taxes for the City, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection and PID assessment collection for the City for accounts within the jurisdiction of the City. The County's duties under this Agreement include, but are not limited to, performing timely and accurate calculations and publications of applicable tax rates and entering into agreements for the payment of delinquent taxes by installment as provided by Texas Property Tax Code section 33.02.

2.3 The Tax Assessor-Collector shall provide customary notices and billings concerning taxes and PID assessments owed to the City and will collect and process through the County's bank account all income received therefrom, in the general manner and at the same times in which the Tax Assessor-Collector assesses and collects taxes for the County and other taxing entities.

2.4 The taxes and assessments collected by the County for the City shall be remitted by electronic automated clearing house transactions ("ACH") to the City's designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the City. The Tax Assessor-Collector shall remit to the City all tax proceeds and PID assessments collected for the City no less than twice weekly during heavy payment periods, as determined by the Tax Assessor-Collector, and no less than once weekly during slow periods. Actual funds collected by the Tax Assessor-Collector shall be remitted to the City within three (3) business days of receipt during heavy payment periods and within five (5) business days during slow periods. Disbursements shall be subject to the City bearing any ACH transfer fee required by an agreement between the County and the County's depository then in effect.

2.5 The Tax Assessor-Collector shall provide the City monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.6 The Tax Assessor-Collector shall provide the City annual reports, prepared by independent certified public accountants, on both the design of the system and compliance tests that are directed to specific objectives of internal accounting control. For the purpose of these reports, the "system" is the internal control structure policies and procedures of the office of the Tax Assessor-Collector, which includes the control environment, the accounting system, and the control procedures. These reports shall be in accordance with Statement of Auditing Standards Number 44, "Special-Purpose Reports on Internal Accounting Control at Service Organizations,"

as issued by the American Institute of Certified Public Accountants.

2.7 The Tax Assessor-Collector shall provide the City a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.8 The County shall bill the City no later than the 31st day of December each year for the annual charge for assessing and collecting taxes and PID assessments under this Agreement.

2.9 In performing services under this Agreement, neither the Tax Assessor-Collector, nor any official, employee, or agent of the Tax-Assessor Collector or the County, shall be considered an officer or employee of the City.

III. CITY OBLIGATIONS

The City hereby agrees, during the term of this Agreement, to the following:

3.1 The City shall comply with all provisions of the Texas Property Tax Code and Local Government Code, as amended, regarding collection of ad valorem property taxes and PID assessments.

3.2 The City shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. The City shall reimburse the County for any additional costs incurred by County for any delay in adopting a tax rate.

3.3 For services related to the collection of ad valorem property taxes rendered pursuant to this Agreement, the City agrees to pay the County an annual charge of Thirty-Six Cents (\$0.36) per parcel as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code section 6.27, which does not exceed the actual costs incurred, for assessing and collecting taxes for the City.

3.4 For services related to PID assessment collection rendered pursuant to this Agreement, the City shall also pay the County the following for each PID: (1) an annual charge of Thirty-Six Cents (\$0.36) per parcel and (2) an initial set-up fee of One Thousand Dollars and No Cents (\$1,000.00), as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code Section 6.27, which does not exceed the actual costs incurred, for collecting PID assessments for the City.

3.5 The Parties further agree the amount to be paid by the City to the County under this Agreement may be evaluated by the Tax Assessor-Collector, at a minimum, every three (3) years. The Parties agree the amount to be paid by the City to the County under this Agreement may be adjusted by the Tax Assessor-Collector after an evaluation. In the event of an adjustment, the Tax Assessor-Collector shall notify the City in writing thirty (30) days prior to the effective date for the automatic renewal, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

3.6 The City shall pay the County amounts billed under this Agreement forty-five (45) days after the City's receipt of the bill. If such amounts are not timely paid, the County may withhold the amounts from future disbursements.

3.7 The City shall ensure the Tax Assessor-Collector is notified no later than May 1 of the applicable year when requested to collect assessments for a new PID. The City shall also ensure the Tax Assessor-Collector is provided an assessment roll for each PID no later than September 1 of each year.

3.8 The City shall promptly provide to the Tax Assessor-Collector, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. The City shall provide accurate information to the Tax Assessor-Collector to permit the timely and accurate calculations and publications of applicable tax rates.

3.9 The City hereby designates the Tax Assessor-Collector as the person to perform calculations of all applicable tax rates and all other functions incident to those calculations, such as notices, as required by Texas Property Tax Code chapter 26 based on accurate information provided to the Tax Assessor-Collector from Appraisal Districts and the City.

3.10 The Parties acknowledge and agree that the City has and retains the exclusive authority to contract with private legal counsel for the collection of delinquent property taxes and PID assessments, as provided in Texas Property Tax Code section 6.30. The Tax Assessor-Collector shall cooperate with delinquent tax collection attorney(s) so designated and shall have the authority to pay said attorney(s) the fees or commissions agreed upon between the City and the attorney(s) out of the proceeds received from the collection of delinquent tax accounts and PID assessments. In the event the City does not designate private legal counsel for the collection of delinquent property taxes and PID assessments, the City shall utilize the same private legal counsel as the County.

3.11 In the event the County waives any penalty and/or interest on any parcel, pursuant to Texas Property Tax Code section 33.011, the City consents to the waiver of the penalty and/or interest on the same parcel and hereby authorizes the County to waive such penalty and/or interest on behalf of the City.

3.12 The City's performance under this Agreement is conditioned on the appropriation of funds by the City on an annual basis for payment of the amounts owed to the County under this Agreement and shall constitute a commitment of current revenues only. The failure by the City's governing body to appropriate funds sufficient for payment of the County's collections and performance herein shall be grounds for termination of this Agreement.

IV.

TERM AND TERMINATION

4.1 This Agreement shall be effective on May 1, 2024, and shall remain in full force

and effect for one year, through April 30, 2025. This Agreement shall automatically renew on May 1, 2025, for a period of one (1) year, and shall automatically renew thereafter on an annual basis.

4.2 Either Party may terminate this Agreement for any reason by providing written notice to the other Party at least ninety (90) days prior to the date of termination. This Agreement may also be terminated at any time and for any reason, without any prior notice, upon written agreement by the Parties.

4.3 In the event of termination of this Agreement by the City, the City shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the City for the duration of the term of the Agreement and any renewal, and the County shall be relieved of all contractual obligations under this Agreement.

V. ENTIRETY

5.1 This Agreement and all promises contained in it supersede any and all other agreements, either oral or in writing, between the Parties with respect to the subject matter of this Agreement.

5.2 The Agreement contains all the covenants and agreements between the Parties relating in any way to their obligations under this Agreement.

5.3 Each Party acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any Party, or anyone acting on behalf of any Party, that are not set forth in this Agreement, and that no agreement, statement, or promise not contained in this Agreement shall be valid or binding.

VI. FORCE MAJEURE

6.1 The Parties shall not be liable or responsible to each other for any delay, loss, failure, or inability to perform their obligations as described herein which is caused by "force majeure." The term "force majeure" includes, but is not limited to, acts of God, strikes, acts of a public enemy, wars, mines or other items of ordnance, blockages, public rioting, lightning, fire, hurricanes, floods, storms, explosions, inability to obtain materials, supplies, labor permits, servitudes, or rights of way, acts or restraints of any governmental authority, epidemics, landslides, lightning storms, earthquakes, washouts, arrests, restraints of rulers and peoples, civil disturbances, breakage or accident to machinery or lines of equipment, temporary failures of equipment, freezing of equipment, and any other causes, whether of the kinds specifically enumerated above or otherwise, which are not reasonably within the control of the Parties and which by the exercise of reasonable due diligence could not reasonably be prevented or overcome.

6.2 In the event time limits are not met under this Agreement as a result of force majeure, the Party whose performance is due shall have an extension of the time limit or deadline

equal to the number of days for which the force majeure condition existed. After the force majeure condition has ended, the Agreement shall continue under the same operations and circumstances as existed prior to the force majeure event.

6.3 Events reasonably within the control of the respective Party shall not constitute force majeure and shall be remedied with the exercise of due diligence. The Parties shall use all reasonable means to remove all contingencies affecting the performance of this Agreement as quickly as is reasonably possible. This clause does not relieve any Party from its obligations to make any payments of amounts then due for previous work or obligations contemplated and performed under this Agreement, and neither Party's time for performance shall be extended for any event which is reasonably within the control of such Party.

VII.
LIABILITY, SUPPLEMENTAL SURETY BOND,
AND NO IMMUNITY WAIVER

7.1 Each party to this Agreement agrees that it shall have no liability whatsoever for the actions or omissions of an individual employed by another party, regardless of where the individual's actions occurred. Each party is solely responsible for the actions and/or omissions of its employees and officers.

7.2 The County recommends that the City obtain an additional and adequate surety bond for the County and Tax Assessor/Collector specifically related to all services, actual and anticipated, to be performed and rendered hereunder. The City agrees to pay all associated premiums for such bond

7.3 The Parties expressly understand and agree that, in the execution of this Agreement and the performance of obligations herein, the Parties do not waive, nor shall they be deemed to have waived, any immunity or defense that would otherwise be available to the Parties or their officials, officers, employees, and/or agents against claims arising in the exercise of governmental powers and functions, including, but not limited to, sovereign and/or governmental immunity. This Agreement is expressly made subject to the Parties' sovereign and/or governmental immunity, including, without limitation, Title 5 of the Texas Civil Practice and Remedies Code, and all applicable federal and state laws.

VIII.
MISCELLANEOUS

8.1 Notices. Any notice required under this Agreement shall be in writing and shall be duly served when deposited, with proper postage prepaid, and duly registered or certified, return receipt requested, in a United States Post Office, addressed as specified below. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States mail. Unless otherwise provided in this Agreement, all notices shall be delivered at the following addresses:

THE COUNTY:

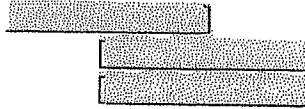
Kristin R. Bulanek
Brazoria County Tax Assessor-Collector
111 East Locust
Angleton, TX 77515

THE CITY:

John Wright
Mayor, City of Angleton TX
121 S. Velasco,
Angleton, TX 77515

With a copy to:

Chief – Civil Division
Brazoria County Criminal
District Attorney’s Office
111 E. Locust, Suite 408A
Angleton, Texas 77515



8.2 Severability. If any term or provision in this Agreement is, for any reason, held invalid, illegal, or unenforceable by any court of competent jurisdiction, the Parties shall by written amendment make it valid, legal, or enforceable; however, if any term or provision in this Agreement cannot be amended to make it valid, legal, or enforceable while still providing the effect desired by both Parties, said term or provision shall be deemed a separate, distinct, and independent provision, shall be constructed as having never been contained in this Agreement, and shall not affect the validity, legality, or enforceability of the remaining terms and provisions in this Agreement, which shall remain in full force and effect.

8.3 Amendment. No amendment, modification, or alteration of the terms or provisions of this Agreement shall be binding unless it is in writing, references this Agreement, is dated subsequent to the Effective Date of this Agreement, and is duly executed by authorized representatives of both Parties.

8.4 Authorized Representative. Each Party to this Agreement represents to the other Party that it is fully authorized to enter into this Agreement and to perform its obligations hereunder and that no waiver, consent, approval, or authorization from any third party is required to be obtained or made in connection with the execution, delivery, or performance of this Agreement in accordance with its terms, other than those that have been obtained.

8.5 No Joint Enterprise. Nothing in this Agreement shall be deemed or construed by the Parties, nor any third party, as creating a relationship of principal and agent, partnership, joint enterprise, common enterprise, joint venture, or joint owners between the Parties. This Agreement does not and shall not be construed to entitle either Party or any of their respective officials, employees, or agents, if applicable, to any benefit, privilege, or other amenities of employment from the other Party.

8.6 Successors and Assigns. Neither Party may assign or transfer its interest in or obligations under this Agreement, in whole or in part, without the prior written consent of the other Party. This Agreement binds and is for the sole and exclusive benefit of the Parties and their legal successors, including, without limitation, any successor governmental agency or entity to either Party.

8.7 Governing Law. This Agreement shall be governed by and construed in accordance with the laws and court decisions of the State of Texas.

8.8 Exclusive Jurisdiction and Venue. Exclusive jurisdiction and venue for all legal actions related to this Agreement shall be in Brazoria County, Texas. The Parties waive any objection to the adjudication of all court actions related to this Agreement in Brazoria County, Texas.

8.9 Authorship. This Agreement shall not be construed in favor of or against any Party on the basis that the Party did or did not author this Agreement.

8.10 Titles or Headings. Any titles or headings of sections and paragraphs in this Agreement are included solely for convenience, shall not be considered a part of the Agreement, shall not in any way serve to modify or restrict any term or provision, and shall not be considered in ascertaining intent.

8.11 Including. Wherever the word "including" is used, it is deemed to mean "including, without limitation."

8.12 Counterparts. This Agreement may be executed in one or more counterparts, all of which together will be deemed an original.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their following properly authorized officers, having the necessary authority to execute this Agreement on behalf of the Parties, and made this Agreement effective as of the last date listed below:

BRAZORIA COUNTY, TEXAS:

By: [Signature]
L.M. "Matt" Sebesta, Jr.
COUNTY JUDGE

Date: 5/29/24

By: [Signature]
Kristin R. Bulanek
TAX ASSESSOR-COLLECTOR

Date: 5/29/2024

CITY OF ANGLETON:

By: [Signature]
John Wright
Mayor

Date: 4/26/24



THE STATE OF TEXAS §
 §
COUNTY OF BRAZORIA §

**INTERLOCAL COOPERATION AGREEMENT FOR
COLLECTION OF TAXES FOR BRAZORIA COUNTY
EMERGENCY SERVICES DISTRICT NO. 6**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between BRAZORIA COUNTY, TEXAS (the "County") and BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 6 (the "District") (singularly and collectively, the "Party" and "Parties") pursuant to the Interlocal Cooperation Act, Texas Government Code chapter 791 and Texas Property Tax Code sections 6.23 and 6.24, with the agreement, consent, and participation of the Brazoria County Tax Assessor-Collector (the "Tax Assessor-Collector").

**I.
RECITALS**

1.1 The County is a political subdivision of the State of Texas, acting by and through its Commissioners Court.

1.2 The District is a political subdivision of the State of Texas, acting by and through its Governing Body.

1.3 The Tax Assessor-Collector is the duly elected tax assessor-collector for Brazoria County, Texas.

1.4 Texas Property Tax Code section 6.24 and Texas Government Code chapter 791 authorize political subdivisions of the State of Texas to enter into interlocal contracts for the provision of tax assessment and collection services.

1.5 The County, with the approval of the Tax Assessor-Collector, has agreed to provide tax assessment and collection services, as specified in this Agreement, for the District.

1.6 The District has agreed to authorize the County to provide tax assessment and collection services, as specified in this Agreement, for the District.

1.7 The District has the authority to authorize the County to act as tax assessor-collector, as specified in this Agreement, and the County has the authority to act in that capacity.

1.8 The County and the District agree it is in the best interest of the citizens of Brazoria County to enter into this Agreement.

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants and agreements set forth in this Agreement, the County and the District agree as follows:

II. COUNTY OBLIGATIONS

The County hereby agrees, during the term of this Agreement, to the following:

2.1 The County shall comply with all provisions of the Texas Property Tax Code, as amended, regarding collection of ad valorem property taxes.

2.2 Except as otherwise provided in this Agreement, in all matters pertaining to the assessment and collection of taxes for the District, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection for the District for accounts within the jurisdiction of the District. The County's duties under this Agreement include, but are not limited to, performing timely and accurate calculations and publications of applicable tax rates and entering into agreements for the payment of delinquent taxes by installment as provided by Texas Property Tax Code section 33.02.

2.3 The taxes collected by the County for the District shall be remitted by electronic automated clearing house transactions ("ACH") to the District designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the District. The Tax Assessor-Collector shall remit to the District all tax proceeds collected for the District no less than twice weekly during heavy payment periods, as determined by the Tax Assessor-Collector, and no less than once weekly during slow periods. Actual funds collected by the Tax Assessor-Collector shall be remitted to the District within three (3) business days of receipt during heavy payment periods and within five (5) business days during slow periods. Disbursements shall be subject to the District bearing any ACH transfer fee required by an agreement between the County and the County's depository then in effect.

2.4 The Tax Assessor-Collector shall provide the District monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.5 The Tax Assessor-Collector shall provide the District annual reports, prepared by independent certified public accountants, on both the design of the system and compliance tests that are directed to specific objectives of internal accounting control. For the purpose of these reports, the "system" is the internal control structure policies and procedures of the office of the Tax Assessor-Collector, which includes the control environment, the accounting system, and the control procedures. These reports shall be in accordance with Statement of Auditing Standards Number 44, "Special-Purpose Reports on Internal Accounting Control at Service Organizations," as issued by the American Institute of Certified Public Accountants.

2.6 The Tax Assessor-Collector shall provide the District a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.7 The County shall bill the District no later than the 31st day of December each year for the annual charge for assessing and collecting taxes under this Agreement.

2.8 In performing services under this Agreement, neither the Tax Assessor-Collector,

nor any official, employee, or agent of the Tax-Assessor Collector or the County, shall be considered an officer or employee of the District.

III. DISTRICT OBLIGATIONS

The District hereby agrees, during the term of this Agreement, to the following:

3.1 The District shall comply with all provisions of the Texas Property Tax Code, as amended, regarding collection of ad valorem property taxes.

3.2 The District shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. the District shall reimburse the County for any additional costs incurred by County for any delay in adopting a tax rate.

3.3 For services rendered pursuant to this Agreement, the District agrees to pay the County an annual charge of Thirty-Six Cents (\$0.36) per parcel as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code section 6.27, which does not exceed the actual costs incurred, for assessing and collecting taxes for the District.

3.4 The Parties further agree the amount to be paid by the District to the County under this Agreement may be evaluated by the Tax Assessor-Collector, at a minimum, every three (3) years. The Parties agree the amount to be paid by the District to the County under this Agreement may be adjusted by the Tax Assessor-Collector after an evaluation. In the event of an adjustment, the Tax Assessor-Collector shall notify the District, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

3.5 The District shall pay the County amounts billed under this Agreement forty-five (45) days after the District's receipt of the bill. If such amounts are not timely paid, the County may withhold the amounts from future disbursements.

3.6 The District shall promptly provide to the Tax Assessor-Collector, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. The District shall provide accurate information to the Tax Assessor-Collector to permit the timely and accurate calculations and publications of applicable tax rates.

3.7 The District hereby designates the Tax Assessor-Collector as the person to perform calculations of all applicable tax rates and all other functions incident to those calculations, such as notices, as required by Texas Property Tax Code chapter 26 based on accurate information provided to the Tax Assessor-Collector from Appraisal Districts and the District.

3.8 The Parties acknowledge and agree that the District has and retains the exclusive authority to contract with private legal counsel for the collection of delinquent property taxes, as provided in Texas Property Tax Code section 6.30. The Tax Assessor-Collector shall cooperate with delinquent tax collection attorney(s) so designated and shall have the authority to pay said

attorney(s) the fees or commissions agreed upon between the District and the attorney(s) out of the proceeds received from the collection of delinquent tax accounts. In the event the District does not designate private legal counsel for the collection of delinquent property taxes, the District shall utilize the same private legal counsel as the County.

3.9 In the event the County waives any penalty and/or interest on any parcel, pursuant to Texas Property Tax Code section 33.011, the District consents to the waiver of the penalty and/or interest on the same parcel and hereby authorizes the County to waive such penalty and/or interest on behalf of the District.

3.10 The District's performance under this Agreement is conditioned on the appropriation of funds by the District on an annual basis for payment of the amounts owed to the County under this Agreement and shall constitute a commitment of current revenues only. The failure by the District governing body to appropriate funds sufficient for payment of the County's collections and performance herein shall be grounds for termination of this Agreement.

IV. TERM AND TERMINATION

4.1 This Agreement shall be effective on March 26, 2024, and shall remain in full force and effect for one year, through March 25, 2025. This Agreement shall automatically renew on March 26, 2025, for a period of one (1) year, and shall automatically renew thereafter on an annual basis.

4.2 Either Party may terminate this Agreement for any reason by providing written notice to the other Party at least ninety (90) days prior to the date of termination. This Agreement may also be terminated at any time and for any reason, without any prior notice, upon written agreement by the Parties.

4.3 In the event of termination of this Agreement by the District, the District shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the District for the duration of the term of the Agreement and any renewal, and the County shall be relieved of all contractual obligations under this Agreement.

V. ENTIRETY

5.1 This Agreement and all promises contained in it supersede any and all other agreements, either oral or in writing, between the Parties with respect to the subject matter of this Agreement.

5.2 The Agreement contains all the covenants and agreements between the Parties relating in any way to their obligations under this Agreement.

5.3 Each Party acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any Party, or anyone acting on behalf of any

Party, that are not set forth in this Agreement, and that no agreement, statement, or promise not contained in this Agreement shall be valid or binding.

VI.
FORCE MAJEURE

6.1 The Parties shall not be liable or responsible to each other for any delay, loss, failure, or inability to perform their obligations as described herein which is caused by "force majeure." The term "force majeure" includes, but is not limited to, acts of God, strikes, acts of a public enemy, wars, mines or other items of ordnance, blockages, public rioting, lightning, fire, hurricanes, floods, storms, explosions, inability to obtain materials, supplies, labor permits, servitudes, or rights of way, acts or restraints of any governmental authority, epidemics, landslides, lightning storms, earthquakes, washouts, arrests, restraints of rulers and peoples, civil disturbances, breakage or accident to machinery or lines of equipment, temporary failures of equipment, freezing of equipment, and any other causes, whether of the kinds specifically enumerated above or otherwise, which are not reasonably within the control of the Parties and which by the exercise of reasonable due diligence could not reasonably be prevented or overcome.

6.2 In the event time limits are not met under this Agreement as a result of force majeure, the Party whose performance is due shall have an extension of the time limit or deadline equal to the number of days for which the force majeure condition existed. After the force majeure condition has ended, the Agreement shall continue under the same operations and circumstances as existed prior to the force majeure event.

6.3 Events reasonably within the control of the respective Party shall not constitute force majeure and shall be remedied with the exercise of due diligence. The Parties shall use all reasonable means to remove all contingencies affecting the performance of this Agreement as quickly as is reasonably possible. This clause does not relieve any Party from its obligations to make any payments of amounts then due for previous work or obligations contemplated and performed under this Agreement, and neither Party's time for performance shall be extended for any event which is reasonably within the control of such Party.

VII.
LIABILITY, SUPPLEMENTAL SURETY BOND, AND NO IMMUNITY
WAIVER

7.1 Each party to this Agreement agrees that it shall have no liability whatsoever for the actions or omissions of an individual employed by another party, regardless of where the individual's actions occurred. Each party is solely responsible for the actions and/or omissions of its employees and officers.

7.2 The County recommends that the District obtain an additional and adequate surety bond for the County and Tax Assessor/Collector specifically related to all services, actual and anticipated, to be performed and rendered hereunder. The District agrees to pay all associated premiums for such bond.

7.3 The Parties expressly understand and agree that, in the execution of this Agreement and the performance of obligations herein, the Parties do not waive, nor shall they be deemed to have waived, any immunity or defense that would otherwise be available to the Parties or their officials, officers, employees, and/or agents against claims arising in the exercise of governmental powers and functions, including, but not limited to, sovereign and/or governmental immunity. This Agreement is expressly made subject to the Parties' sovereign and/or governmental immunity, including, without limitation, Title 5 of the Texas Civil Practice and Remedies Code, and all applicable federal and state laws.

VII.
MISCELLANEOUS

8.1 Notices. Any notice required under this Agreement shall be in writing and shall be duly served when deposited, with proper postage prepaid, and duly registered or certified, return receipt requested, in a United States Post Office, addressed as specified below. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States mail. Unless otherwise provided in this Agreement, all notices shall be delivered at the following addresses:

THE COUNTY:

Kristin R. Bulanek
Brazoria County Tax Assessor-Collector
111 East Locust
Angleton, TX 77515

With a copy to:

Chief – Civil Division
Brazoria County Criminal
District Attorney's Office
111 E. Locust, Suite 408A
Angleton, Texas 77515

THE DISTRICT:

Bryan Jones
President
P.O. Box 601
Brazoria, Texas 77422

With a copy to:

Jason M. Cordoba, Attorney at Law
85 Oak Drive, Suite 102
Lake Jackson, Texas 77566
Email: jason@cordobafirm.com

8.2 Severability. If any term or provision in this Agreement is, for any reason, held invalid, illegal, or unenforceable by any court of competent jurisdiction, the Parties shall by written amendment make it valid, legal, or enforceable; however, if any term or provision in this Agreement cannot be amended to make it valid, legal, or enforceable while still providing the effect desired by both Parties, said term or provision shall be deemed a separate, distinct, and independent provision, shall be constructed as having never been contained in this Agreement, and shall not affect the validity, legality, or enforceability of the remaining terms and provisions in this Agreement, which shall remain in full force and effect.

8.3 Amendment. No amendment, modification, or alteration of the terms or provisions of this Agreement shall be binding unless it is in writing, references this Agreement, is dated subsequent to the Effective Date of this Agreement, and is duly executed by authorized representatives of both Parties.

8.4 Authorized Representative. Each Party to this Agreement represents to the other Party that it is fully authorized to enter into this Agreement and to perform its obligations hereunder and that no waiver, consent, approval, or authorization from any third party is required to be obtained or made in connection with the execution, delivery, or performance of this Agreement in accordance with its terms, other than those that have been obtained.

8.5 No Joint Enterprise. Nothing in this Agreement shall be deemed or construed by the Parties, nor any third party, as creating a relationship of principal and agent, partnership, joint enterprise, common enterprise, joint venture, or joint owners between the Parties. This Agreement does not and shall not be construed to entitle either Party or any of their respective officials, employees, or agents, if applicable, to any benefit, privilege, or other amenities of employment from the other Party.

8.6 Successors and Assigns. Neither Party may assign or transfer its interest in or obligations under this Agreement, in whole or in part, without the prior written consent of the other Party. This Agreement binds and is for the sole and exclusive benefit of the Parties and their legal successors, including, without limitation, any successor governmental agency or entity to either Party.

8.7 Governing Law. This Agreement shall be governed by and construed in accordance with the laws and court decisions of the State of Texas.

8.8 Exclusive Jurisdiction and Venue. Exclusive jurisdiction and venue for all legal actions related to this Agreement shall be in Brazoria County, Texas. The Parties waive any objection to the adjudication of all court actions related to this Agreement in Brazoria County, Texas.

8.9 Authorship. This Agreement shall not be construed in favor of or against any Party on the basis that the Party did or did not author this Agreement.

8.10 Titles or Headings. Any titles or headings of sections and paragraphs in this Agreement are included solely for convenience, shall not be considered a part of the Agreement, shall not in any way serve to modify or restrict any term or provision, and shall not be considered in ascertaining intent.

8.11 Including. Wherever the word "including" is used, it is deemed to mean "including, without limitation."


8.12 Counterparts. This Agreement may be executed in one or more counterparts, all of which together will be deemed an original.

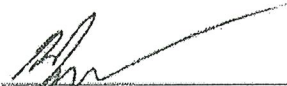
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IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their following properly authorized officers, having the necessary authority to execute this Agreement on behalf of the Parties, and made this Agreement effective as of the last date listed below:

BRAZORIA COUNTY, TEXAS:

BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 6:

By: 
L.M. "Matt" Sebesta, Jr.

By: 
Bryan Jones

COUNTY JUDGE

President

Date: 5/29/24

Date: 4/18/24

By: 
Kristin R. Bulanek
TAX ASSESSOR-COLLECTOR

Date: 5/29/2024

THE STATE OF TEXAS §
 §
COUNTY OF BRAZORIA §

**INTERLOCAL COOPERATION AGREEMENT FOR
COLLECTION OF TAXES FOR COMMODORE COVE IMPROVEMENT DISTRICT**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between **BRAZORIA COUNTY, TEXAS** (the "County") and **COMMODORE COVE IMPROVEMENT DISTRICT** (the "District") (singularly and collectively, the "Party" and "Parties") pursuant to the Interlocal Cooperation Act, Texas Government Code chapter 791 and Texas Property Tax Code sections 6.23 and 6.24, with the agreement, consent, and participation of the Brazoria County Tax Assessor-Collector (the "Tax Assessor-Collector").

**I.
RECITALS**

1.1 The County is a political subdivision of the State of Texas, acting by and through its Commissioners Court.

1.2 The District is a political subdivision of the State of Texas, acting by and through its Governing Body.

1.3 The Tax Assessor-Collector is the duly elected tax assessor-collector for Brazoria County, Texas.

1.4 Texas Property Tax Code section 6.24 and Texas Government Code chapter 791 authorize political subdivisions of the State of Texas to enter into interlocal contracts for the provision of tax assessment and collection services.

1.5 The County, with the approval of the Tax Assessor-Collector, has agreed to provide tax assessment and collection services, as specified in this Agreement, for the District.

1.6 The District has agreed to authorize the County to provide tax assessment and collection services, as specified in this Agreement, for the District.

1.7 The District has the authority to authorize the County to act as tax assessor-collector, as specified in this Agreement, and the County has the authority to act in that capacity.

1.8 The County and the District agree it is in the best interest of the citizens of Brazoria County to enter into this Agreement.

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants and agreements set forth in this Agreement, the County and the District agree as follows:

II.

COUNTY OBLIGATIONS

The County hereby agrees, during the term of this Agreement, to the following:

2.1 The County shall comply with all provisions of the Texas Property Tax Code, as amended, regarding collection of ad valorem property taxes.

2.2 Except as otherwise provided in this Agreement, in all matters pertaining to the assessment and collection of taxes for the District, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection for the District for accounts within the jurisdiction of the District. The County's duties under this Agreement include, but are not limited to, performing timely and accurate calculations and publications of applicable tax rates and entering into agreements for the payment of delinquent taxes by installment as provided by Texas Property Tax Code section 33.02.

2.3 The taxes collected by the County for the District shall be remitted by electronic automated clearing house transactions ("ACH") to the District's designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the District. The Tax Assessor-Collector shall remit to the District all tax proceeds collected for the District no less than twice weekly during heavy payment periods, as determined by the Tax Assessor-Collector, and no less than once weekly during slow periods. Actual funds collected by the Tax Assessor-Collector shall be remitted to the District within three (3) business days of receipt during heavy payment periods and within five (5) business days during slow periods. Disbursements shall be subject to the District bearing any ACH transfer fee required by an agreement between the County and the County's depository then in effect.

2.4 The Tax Assessor-Collector shall provide the District monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.5 The Tax Assessor-Collector shall provide the District annual reports, prepared by independent certified public accountants, on both the design of the system and compliance tests that are directed to specific objectives of internal accounting control. For the purpose of these reports, the "system" is the internal control structure policies and procedures of the office of the Tax Assessor-Collector, which includes the control environment, the accounting system, and the control procedures. These reports shall be in accordance with Statement of Auditing Standards Number 44, "Special-Purpose Reports on Internal Accounting Control at Service Organizations," as issued by the American Institute of Certified Public Accountants.

2.6 The Tax Assessor-Collector shall provide the District a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.7 The County shall bill the District no later than the 31st day of December each year for the annual charge for assessing and collecting taxes under this Agreement.

2.8 In performing services under this Agreement, neither the Tax Assessor-Collector, nor any official, employee, or agent of the Tax-Assessor Collector or the County, shall be

considered an officer or employee of the District.

III. DISTRICT OBLIGATIONS

The District hereby agrees, during the term of this Agreement, to the following:

3.1 The District shall comply with all provisions of the Texas Property Tax Code, as amended, regarding collection of ad valorem property taxes.

3.2 The District shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. the District shall reimburse the County for any additional costs incurred by County for any delay in adopting a tax rate.

3.3 For services rendered pursuant to this Agreement, the District agrees to pay the County an annual charge of Thirty-Six Cents (\$0.36) per parcel as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code section 6.27, which does not exceed the actual costs incurred, for assessing and collecting taxes for the District.

3.4 The Parties further agree the amount to be paid by the District to the County under this Agreement may be evaluated by the Tax Assessor-Collector, at a minimum, every three (3) years. The Parties agree the amount to be paid by the District to the County under this Agreement may be adjusted by the Tax Assessor-Collector after an evaluation. In the event of an adjustment, the Tax Assessor-Collector shall notify the District, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

3.5 The District shall pay the County amounts billed under this Agreement forty-five (45) days after the District's receipt of the bill. If such amounts are not timely paid, the County may withhold the amounts from future disbursements.

3.6 The District shall promptly provide to the Tax Assessor-Collector, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. The District shall provide accurate information to the Tax Assessor-Collector to permit the timely and accurate calculations and publications of applicable tax rates.

3.7 The District hereby designates the Tax Assessor-Collector as the person to perform calculations of all applicable tax rates and all other functions incident to those calculations, such as notices, as required by Texas Property Tax Code chapter 26 based on accurate information provided to the Tax Assessor-Collector from Appraisal Districts and the District.

3.8 The Parties acknowledge and agree that the District has and retains the exclusive authority to contract with private legal counsel for the collection of delinquent property taxes, as provided in Texas Property Tax Code section 6.30. The Tax Assessor-Collector shall cooperate with delinquent tax collection attorney(s) so designated and shall have the authority to pay said attorney(s) the fees or commissions agreed upon between the District and the attorney(s) out of

the proceeds received from the collection of delinquent tax accounts. In the event the District does not designate private legal counsel for the collection of delinquent property taxes, the District shall utilize the same private legal counsel as the County.

3.9 In the event the County waives any penalty and/or interest on any parcel, pursuant to Texas Property Tax Code section 33.011, the District consents to the waiver of the penalty and/or interest on the same parcel and hereby authorizes the County to waive such penalty and/or interest on behalf of the District.

3.10 The District's performance under this Agreement is conditioned on the appropriation of funds by the District on an annual basis for payment of the amounts owed to the County under this Agreement and shall constitute a commitment of current revenues only. The failure by the District governing body to appropriate funds sufficient for payment of the County's collections and performance herein shall be grounds for termination of this Agreement.

IV. TERM AND TERMINATION

4.1 This Agreement shall be effective on March 26, 2024, and shall remain in full force and effect for one year, through March 25, 2025. This Agreement shall automatically renew on March 26, 2025, for a period of one (1) year, and shall automatically renew thereafter on an annual basis.

4.2 Either Party may terminate this Agreement for any reason by providing written notice to the other Party at least ninety (90) days prior to the date of termination. This Agreement may also be terminated at any time and for any reason, without any prior notice, upon written agreement by the Parties.

4.3 In the event of termination of this Agreement by the District, the District shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the District for the duration of the term of the Agreement and any renewal, and the County shall be relieved of all contractual obligations under this Agreement.

V. ENTIRETY

5.1 This Agreement and all promises contained in it supersede any and all other agreements, either oral or in writing, between the Parties with respect to the subject matter of this Agreement.

5.2 The Agreement contains all the covenants and agreements between the Parties relating in any way to their obligations under this Agreement.

5.3 Each Party acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any Party, or anyone acting on behalf of any Party, that are not set forth in this Agreement, and that no agreement, statement, or promise not

contained in this Agreement shall be valid or binding.

VI.
FORCE MAJEURE

6.1 The Parties shall not be liable or responsible to each other for any delay, loss, failure, or inability to perform their obligations as described herein which is caused by "force majeure." The term "force majeure" includes, but is not limited to, acts of God, strikes, acts of a public enemy, wars, mines or other items of ordnance, blockages, public rioting, lightning, fire, hurricanes, floods, storms, explosions, inability to obtain materials, supplies, labor permits, servitudes, or rights of way, acts or restraints of any governmental authority, epidemics, landslides, lightning storms, earthquakes, washouts, arrests, restraints of rulers and peoples, civil disturbances, breakage or accident to machinery or lines of equipment, temporary failures of equipment, freezing of equipment, and any other causes, whether of the kinds specifically enumerated above or otherwise, which are not reasonably within the control of the Parties and which by the exercise of reasonable due diligence could not reasonably be prevented or overcome.

6.2 In the event time limits are not met under this Agreement as a result of force majeure, the Party whose performance is due shall have an extension of the time limit or deadline equal to the number of days for which the force majeure condition existed. After the force majeure condition has ended, the Agreement shall continue under the same operations and circumstances as existed prior to the force majeure event.

6.3 Events reasonably within the control of the respective Party shall not constitute force majeure and shall be remedied with the exercise of due diligence. The Parties shall use all reasonable means to remove all contingencies affecting the performance of this Agreement as quickly as is reasonably possible. This clause does not relieve any Party from its obligations to make any payments of amounts then due for previous work or obligations contemplated and performed under this Agreement, and neither Party's time for performance shall be extended for any event which is reasonably within the control of such Party.

VII.
LIABILITY, SUPPLEMENTAL SURETY BOND, AND NO IMMUNITY
WAIVER

7.1 Each party to this Agreement agrees that it shall have no liability whatsoever for the actions or omissions of an individual employed by another party, regardless of where the individual's actions occurred. Each party is solely responsible for the actions and/or omissions of its employees and officers.

7.2 The County recommends that the District obtain an additional and adequate surety bond for the County and Tax Assessor/Collector specifically related to all services, actual and anticipated, to be performed and rendered hereunder. The District agrees to pay all associated premiums for such bond.

7.3 The Parties expressly understand and agree that, in the execution of this Agreement

and the performance of obligations herein, the Parties do not waive, nor shall they be deemed to have waived, any immunity or defense that would otherwise be available to the Parties or their officials, officers, employees, and/or agents against claims arising in the exercise of governmental powers and functions, including, but not limited to, sovereign and/or governmental immunity. This Agreement is expressly made subject to the Parties' sovereign and/or governmental immunity, including, without limitation, Title 5 of the Texas Civil Practice and Remedies Code, and all applicable federal and state laws.

VIII.
MISCELLANEOUS

8.1 Notices. Any notice required under this Agreement shall be in writing and shall be duly served when deposited, with proper postage prepaid, and duly registered or certified, return receipt requested, in a United States Post Office, addressed as specified below. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States mail. Unless otherwise provided in this Agreement, all notices shall be delivered at the following addresses:

THE COUNTY:

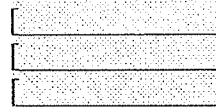
Kristin R. Bulanek
Brazoria County Tax Assessor-Collector
111 East Locust
Angleton, TX 77515

THE DISTRICT:

Floyd Winkler Jr.
Secretary / Treasurer
103 Anchor Dr.
Freeport, TX 77541

With a copy to:

Chief – Civil Division
Brazoria County Criminal
District Attorney’s Office
111 E. Locust, Suite 408A
Angleton, Texas 77515



8.2 Severability. If any term or provision in this Agreement is, for any reason, held invalid, illegal, or unenforceable by any court of competent jurisdiction, the Parties shall by written amendment make it valid, legal, or enforceable; however, if any term or provision in this Agreement cannot be amended to make it valid, legal, or enforceable while still providing the effect desired by both Parties, said term or provision shall be deemed a separate, distinct, and independent provision, shall be constructed as having never been contained in this Agreement, and shall not affect the validity, legality, or enforceability of the remaining terms and provisions in this Agreement, which shall remain in full force and effect.

8.3 Amendment. No amendment, modification, or alteration of the terms or provisions of this Agreement shall be binding unless it is in writing, references this Agreement, is dated subsequent to the Effective Date of this Agreement, and is duly executed by authorized representatives of both Parties.

8.4 Authorized Representative. Each Party to this Agreement represents to the other Party that it is fully authorized to enter into this Agreement and to perform its obligations hereunder and that no waiver, consent, approval, or authorization from any third party is required to be obtained or made in connection with the execution, delivery, or performance of this Agreement in accordance with its terms, other than those that have been obtained.

8.5 No Joint Enterprise. Nothing in this Agreement shall be deemed or construed by the Parties, nor any third party, as creating a relationship of principal and agent, partnership, joint enterprise, common enterprise, joint venture, or joint owners between the Parties. This Agreement does not and shall not be construed to entitle either Party or any of their respective officials, employees, or agents, if applicable, to any benefit, privilege, or other amenities of employment from the other Party.

8.6 Successors and Assigns. Neither Party may assign or transfer its interest in or obligations under this Agreement, in whole or in part, without the prior written consent of the other Party. This Agreement binds and is for the sole and exclusive benefit of the Parties and their legal successors, including, without limitation, any successor governmental agency or entity to either Party.

8.7 Governing Law. This Agreement shall be governed by and construed in accordance with the laws and court decisions of the State of Texas.

8.8 Exclusive Jurisdiction and Venue. Exclusive jurisdiction and venue for all legal actions related to this Agreement shall be in Brazoria County, Texas. The Parties waive any objection to the adjudication of all court actions related to this Agreement in Brazoria County, Texas.

8.9 Authorship. This Agreement shall not be construed in favor of or against any Party on the basis that the Party did or did not authorize this Agreement.

8.10 Titles or Headings. Any titles or headings of sections and paragraphs in this Agreement are included solely for convenience, shall not be considered a part of the Agreement, shall not in any way serve to modify or restrict any term or provision, and shall not be considered in ascertaining intent.

8.11 Including. Wherever the word “including” is used, it is deemed to mean “including, without limitation.”

8.12 Counterparts. This Agreement may be executed in one or more counterparts, all of which together will be deemed an original.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their following properly authorized officers, having the necessary authority to execute this Agreement on behalf of the Parties, and made this Agreement effective as of the last date listed below:

BRAZORIA COUNTY, TEXAS:

COMMODORE COVE IMPROVEMENT DISTRICT:

By: 
L.M. "Matt" Sebesta, Jr.

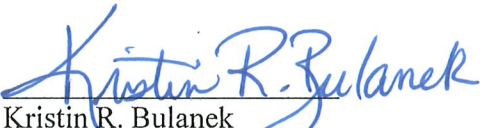
By: 
Floyd Winkler Jr.

COUNTY JUDGE

Secretary / Treasurer

Date: 5/29/24

Date: 05/01/2024

By: 
Kristin R. Bulanek
TAX ASSESSOR-COLLECTOR

Date: 5/29/2024

THE STATE OF TEXAS
COUNTY OF BRAZORIA

§
§
§

**INTERLOCAL COOPERATION AGREEMENT FOR
COLLECTION OF TAXES FOR TREASURE ISLAND MUNICIPAL UTILITY
DISTRICT**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between **BRAZORIA COUNTY, TEXAS** (the "County") and **TREASURE ISLAND MUNICIPAL UTILITY DISTRICT** (the "District") (singularly and collectively, the "Party" and "Parties") pursuant to the Interlocal Cooperation Act, Texas Government Code chapter 791 and Texas Property Tax Code sections 6.23 and 6.24, with the agreement, consent, and participation of the Brazoria County Tax Assessor-Collector (the "Tax Assessor-Collector").

**I.
RECITALS**

1.1 The County is a political subdivision of the State of Texas, acting by and through its Commissioners Court.

1.2 The District is a political subdivision of the State of Texas, acting by and through its Governing Body.

1.3 The Tax Assessor-Collector is the duly elected tax assessor-collector for Brazoria County, Texas.

1.4 Texas Property Tax Code section 6.24 and Texas Government Code chapter 791 authorize political subdivisions of the State of Texas to enter into interlocal contracts for the provision of tax assessment and collection services.

1.5 The County, with the approval of the Tax Assessor-Collector, has agreed to provide tax assessment and collection services, as specified in this Agreement, for the District.

1.6 The District has agreed to authorize the County to provide tax assessment and collection services, as specified in this Agreement, for the District.

1.7 The District has the authority to authorize the County to act as tax assessor-collector, as specified in this Agreement, and the County has the authority to act in that capacity.

1.8 The County and the District agree it is in the best interest of the citizens of Brazoria County to enter into this Agreement.

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants and agreements set forth in this Agreement, the County and the District agree as follows:

II. COUNTY OBLIGATIONS

The County hereby agrees, during the term of this Agreement, to the following:

2.1 The County shall comply with all provisions of the Texas Property Tax Code, as amended, regarding collection of ad valorem property taxes.

2.2 Except as otherwise provided in this Agreement, in all matters pertaining to the assessment and collection of taxes for the District, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection for the District for accounts within the jurisdiction of the District. The County's duties under this Agreement include, but are not limited to, performing timely and accurate calculations and publications of applicable tax rates and entering into agreements for the payment of delinquent taxes by installment as provided by Texas Property Tax Code section 33.02.

2.3 The taxes collected by the County for the District shall be remitted by electronic automated clearing house transactions ("ACH") to the District's designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the District. The Tax Assessor-Collector shall remit to the District all tax proceeds collected for the District no less than twice weekly during heavy payment periods, as determined by the Tax Assessor-Collector, and no less than once weekly during slow periods. Actual funds collected by the Tax Assessor-Collector shall be remitted to the District within three (3) business days of receipt during heavy payment periods and within five (5) business days during slow periods. Disbursements shall be subject to the District bearing any ACH transfer fee required by an agreement between the County and the County's depository then in effect.

2.4 The Tax Assessor-Collector shall provide the District monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.5 The Tax Assessor-Collector shall provide the District annual reports, prepared by independent certified public accountants, on both the design of the system and compliance tests that are directed to specific objectives of internal accounting control. For the purpose of these reports, the "system" is the internal control structure policies and procedures of the office of the Tax Assessor-Collector, which includes the control environment, the accounting system, and the control procedures. These reports shall be in accordance with Statement of Auditing Standards Number 44, "Special-Purpose Reports on Internal Accounting Control at Service Organizations," as issued by the American Institute of Certified Public Accountants.

2.6 The Tax Assessor-Collector shall provide the District a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.7 The County shall bill the District no later than the 31st day of December each year for the annual charge for assessing and collecting taxes under this Agreement.

2.8 In performing services under this Agreement, neither the Tax Assessor-Collector,

nor any official, employee, or agent of the Tax-Assessor Collector or the County, shall be considered an officer or employee of the District.

III. **DISTRICT OBLIGATIONS**

The District hereby agrees, during the term of this Agreement, to the following:

3.1 The District shall comply with all provisions of the Texas Property Tax Code, as amended, regarding collection of ad valorem property taxes.

3.2 The District shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. the District shall reimburse the County for any additional costs incurred by County for any delay in adopting a tax rate.

3.3 For services rendered pursuant to this Agreement, the District agrees to pay the County an annual charge of Thirty-Six Cents (\$0.36) per parcel as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code section 6.27, which does not exceed the actual costs incurred, for assessing and collecting taxes for the District.

3.4 The Parties further agree the amount to be paid by the District to the County under this Agreement may be evaluated by the Tax Assessor-Collector, at a minimum, every three (3) years. The Parties agree the amount to be paid by the District to the County under this Agreement may be adjusted by the Tax Assessor-Collector after an evaluation. In the event of an adjustment, the Tax Assessor-Collector shall notify the District, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

3.5 The District shall pay the County amounts billed under this Agreement forty-five (45) days after the District's receipt of the bill. If such amounts are not timely paid, the County may withhold the amounts from future disbursements.

3.6 The District shall promptly provide to the Tax Assessor-Collector, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. The District shall provide accurate information to the Tax Assessor-Collector to permit the timely and accurate calculations and publications of applicable tax rates.

3.7 The District hereby designates the Tax Assessor-Collector as the person to perform calculations of all applicable tax rates and all other functions incident to those calculations, such as notices, as required by Texas Property Tax Code chapter 26 based on accurate information provided to the Tax Assessor-Collector from Appraisal Districts and the District.

3.8 The Parties acknowledge and agree that the District has and retains the exclusive authority to contract with private legal counsel for the collection of delinquent property taxes, as provided in Texas Property Tax Code section 6.30. The Tax Assessor-Collector shall cooperate with delinquent tax collection attorney(s) so designated and shall have the authority to pay said

attorney(s) the fees or commissions agreed upon between the District and the attorney(s) out of the proceeds received from the collection of delinquent tax accounts. In the event the District does not designate private legal counsel for the collection of delinquent property taxes, the District shall utilize the same private legal counsel as the County.

3.9 In the event the County waives any penalty and/or interest on any parcel, pursuant to Texas Property Tax Code section 33.011, the District consents to the waiver of the penalty and/or interest on the same parcel and hereby authorizes the County to waive such penalty and/or interest on behalf of the District.

3.10 The District's performance under this Agreement is conditioned on the appropriation of funds by the District on an annual basis for payment of the amounts owed to the County under this Agreement and shall constitute a commitment of current revenues only. The failure by the District governing body to appropriate funds sufficient for payment of the County's collections and performance herein shall be grounds for termination of this Agreement.

IV. TERM AND TERMINATION

4.1 This Agreement shall be effective on March 26, 2024, and shall remain in full force and effect for one year, through March 25, 2025. This Agreement shall automatically renew on March 26, 2025, for a period of one (1) year, and shall automatically renew thereafter on an annual basis.

4.2 Either Party may terminate this Agreement for any reason by providing written notice to the other Party at least ninety (90) days prior to the date of termination. This Agreement may also be terminated at any time and for any reason, without any prior notice, upon written agreement by the Parties.

4.3 In the event of termination of this Agreement by the District, the District shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the District for the duration of the term of the Agreement and any renewal, and the County shall be relieved of all contractual obligations under this Agreement.

V. ENTIRETY

5.1 This Agreement and all promises contained in it supersede any and all other agreements, either oral or in writing, between the Parties with respect to the subject matter of this Agreement.

5.2 The Agreement contains all the covenants and agreements between the Parties relating in any way to their obligations under this Agreement.

5.3 Each Party acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any Party, or anyone acting on behalf of any

Party, that are not set forth in this Agreement, and that no agreement, statement, or promise not contained in this Agreement shall be valid or binding.

VI.
FORCE MAJEURE

6.1 The Parties shall not be liable or responsible to each other for any delay, loss, failure, or inability to perform their obligations as described herein which is caused by "force majeure." The term "force majeure" includes, but is not limited to, acts of God, strikes, acts of a public enemy, wars, mines or other items of ordnance, blockages, public rioting, lightning, fire, hurricanes, floods, storms, explosions, inability to obtain materials, supplies, labor permits, servitudes, or rights of way, acts or restraints of any governmental authority, epidemics, landslides, lightning storms, earthquakes, washouts, arrests, restraints of rulers and peoples, civil disturbances, breakage or accident to machinery or lines of equipment, temporary failures of equipment, freezing of equipment, and any other causes, whether of the kinds specifically enumerated above or otherwise, which are not reasonably within the control of the Parties and which by the exercise of reasonable due diligence could not reasonably be prevented or overcome.

6.2 In the event time limits are not met under this Agreement as a result of force majeure, the Party whose performance is due shall have an extension of the time limit or deadline equal to the number of days for which the force majeure condition existed. After the force majeure condition has ended, the Agreement shall continue under the same operations and circumstances as existed prior to the force majeure event.

6.3 Events reasonably within the control of the respective Party shall not constitute force majeure and shall be remedied with the exercise of due diligence. The Parties shall use all reasonable means to remove all contingencies affecting the performance of this Agreement as quickly as is reasonably possible. This clause does not relieve any Party from its obligations to make any payments of amounts then due for previous work or obligations contemplated and performed under this Agreement, and neither Party's time for performance shall be extended for any event which is reasonably within the control of such Party.

VII.
LIABILITY, SUPPLEMENTAL SURETY BOND, AND NO IMMUNITY
WAIVER

7.1 Each party to this Agreement agrees that it shall have no liability whatsoever for the actions or omissions of an individual employed by another party, regardless of where the individual's actions occurred. Each party is solely responsible for the actions and/or omissions of its employees and officers.

7.2 The County recommends that the District obtain an additional and adequate surety bond for the County and Tax Assessor/Collector specifically related to all services, actual and anticipated, to be performed and rendered hereunder. The District agrees to pay all associated premiums for such bond.

7.3 The Parties expressly understand and agree that, in the execution of this Agreement and the performance of obligations herein, the Parties do not waive, nor shall they be deemed to have waived, any immunity or defense that would otherwise be available to the Parties or their officials, officers, employees, and/or agents against claims arising in the exercise of governmental powers and functions, including, but not limited to, sovereign and/or governmental immunity. This Agreement is expressly made subject to the Parties' sovereign and/or governmental immunity, including, without limitation, Title 5 of the Texas Civil Practice and Remedies Code, and all applicable federal and state laws.

VIII. MISCELLANEOUS

8.1 Notices. Any notice required under this Agreement shall be in writing and shall be duly served when deposited, with proper postage prepaid, and duly registered or certified, return receipt requested, in a United States Post Office, addressed as specified below. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States mail. Unless otherwise provided in this Agreement, all notices shall be delivered at the following addresses:

THE COUNTY:

Kristin R. Bulanek
Brazoria County Tax Assessor-Collector
111 East Locust
Angleton, TX 77515

THE DISTRICT:

Tracie Terrill
General Manager
146 Fathom
Freeport, TX 77541

With a copy to:

Chief – Civil Division
Brazoria County Criminal
District Attorney's Office
111 E. Locust, Suite 408A
Angleton, Texas 77515

8.2 Severability. If any term or provision in this Agreement is, for any reason, held invalid, illegal, or unenforceable by any court of competent jurisdiction, the Parties shall by written amendment make it valid, legal, or enforceable; however, if any term or provision in this Agreement cannot be amended to make it valid, legal, or enforceable while still providing the effect desired by both Parties, said term or provision shall be deemed a separate, distinct, and independent provision, shall be constructed as having never been contained in this Agreement, and shall not affect the validity, legality, or enforceability of the remaining terms and provisions in this Agreement, which shall remain in full force and effect.

8.3 Amendment. No amendment, modification, or alteration of the terms or provisions of this Agreement shall be binding unless it is in writing, references this Agreement, is dated subsequent to the Effective Date of this Agreement, and is duly executed by authorized representatives of both Parties.

8.4 Authorized Representative. Each Party to this Agreement represents to the other Party that it is fully authorized to enter into this Agreement and to perform its obligations hereunder and that no waiver, consent, approval, or authorization from any third party is required to be obtained or made in connection with the execution, delivery, or performance of this Agreement in accordance with its terms, other than those that have been obtained.

8.5 No Joint Enterprise. Nothing in this Agreement shall be deemed or construed by the Parties, nor any third party, as creating a relationship of principal and agent, partnership, joint enterprise, common enterprise, joint venture, or joint owners between the Parties. This Agreement does not and shall not be construed to entitle either Party or any of their respective officials, employees, or agents, if applicable, to any benefit, privilege, or other amenities of employment from the other Party.

8.6 Successors and Assigns. Neither Party may assign or transfer its interest in or obligations under this Agreement, in whole or in part, without the prior written consent of the other Party. This Agreement binds and is for the sole and exclusive benefit of the Parties and their legal successors, including, without limitation, any successor governmental agency or entity to either Party.

8.7 Governing Law. This Agreement shall be governed by and construed in accordance with the laws and court decisions of the State of Texas.

8.8 Exclusive Jurisdiction and Venue. Exclusive jurisdiction and venue for all legal actions related to this Agreement shall be in Brazoria County, Texas. The Parties waive any objection to the adjudication of all court actions related to this Agreement in Brazoria County, Texas.

8.9 Authorship. This Agreement shall not be construed in favor of or against any Party on the basis that the Party did or did not author this Agreement.

8.10 Titles or Headings. Any titles or headings of sections and paragraphs in this Agreement are included solely for convenience, shall not be considered a part of the Agreement, shall not in any way serve to modify or restrict any term or provision, and shall not be considered in ascertaining intent.

8.11 Including. Wherever the word "including" is used, it is deemed to mean "including, without limitation."

8.12 Counterparts. This Agreement may be executed in one or more counterparts, all of which together will be deemed an original.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their following properly authorized officers, having the necessary authority to execute this Agreement on behalf of the Parties, and made this Agreement effective as of the last date listed below:

BRAZORIA COUNTY, TEXAS:

TREASURE ISLAND MUNICIPAL UTILITY DISTRICT:

By: 
L.M. "Matt" Sebesta, Jr.

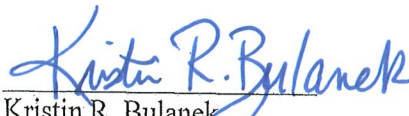
By: 
Tracie Terrill

COUNTY JUDGE

General Manager

Date: 5/29/24

Date: May 6, 2024

By: 
Kristin R. Bulanek
TAX ASSESSOR-COLLECTOR

Date: 5/29/2024

THE STATE OF TEXAS §
 §
COUNTY OF BRAZORIA §

**INTERLOCAL COOPERATION AGREEMENT FOR
COLLECTION OF TAXES FOR BRAZORIA COUNTY DRAINAGE DISTRICT NO. 5**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between **BRAZORIA COUNTY, TEXAS** (the "County") and **BRAZORIA COUNTY DRAINAGE DISTRICT NO. 5** (the "District") (singularly and collectively, the "Party" and "Parties") pursuant to the Interlocal Cooperation Act, Texas Government Code chapter 791 and Texas Property Tax Code sections 6.23 and 6.24, with the agreement, consent, and participation of the Brazoria County Tax Assessor-Collector (the "Tax Assessor-Collector").

**I.
RECITALS**

1.1 The County is a political subdivision of the State of Texas, acting by and through its Commissioners Court.

1.2 The District is a political subdivision of the State of Texas, acting by and through its Governing Body.

1.3 The Tax Assessor-Collector is the duly elected tax assessor-collector for Brazoria County, Texas.

1.4 Texas Property Tax Code section 6.24 and Texas Government Code chapter 791 authorize political subdivisions of the State of Texas to enter into interlocal contracts for the provision of tax assessment and collection services.

1.5 The County, with the approval of the Tax Assessor-Collector, has agreed to provide tax assessment and collection services, as specified in this Agreement, for the District.

1.6 The District has agreed to authorize the County to provide tax assessment and collection services, as specified in this Agreement, for the District.

1.7 The District has the authority to authorize the County to act as tax assessor-collector, as specified in this Agreement, and the County has the authority to act in that capacity.

1.8 The County and the District agree it is in the best interest of the citizens of Brazoria County to enter into this Agreement.

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants and agreements set forth in this Agreement, the County and the District agree as follows:

II. COUNTY OBLIGATIONS

The County hereby agrees, during the term of this Agreement, to the following:

2.1 The County shall comply with all provisions of the Texas Property Tax Code, as amended, regarding collection of ad valorem property taxes.

2.2 Except as otherwise provided in this Agreement, in all matters pertaining to the assessment and collection of taxes for the District, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection for the District for accounts within the jurisdiction of the District. The County's duties under this Agreement include, but are not limited to, performing timely and accurate calculations and publications of applicable tax rates and entering into agreements for the payment of delinquent taxes by installment as provided by Texas Property Tax Code section 33.02.

2.3 The taxes collected by the County for the District shall be remitted by electronic automated clearing house transactions ("ACH") to the District's designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the District. The Tax Assessor-Collector shall remit to the District all tax proceeds collected for the District no less than twice weekly during heavy payment periods, as determined by the Tax Assessor-Collector, and no less than once weekly during slow periods. Actual funds collected by the Tax Assessor-Collector shall be remitted to the District within three (3) business days of receipt during heavy payment periods and within five (5) business days during slow periods. Disbursements shall be subject to the District bearing any ACH transfer fee required by an agreement between the County and the County's depository then in effect.

2.4 The Tax Assessor-Collector shall provide the District monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.5 The Tax Assessor-Collector shall provide the District annual reports, prepared by independent certified public accountants, on both the design of the system and compliance tests that are directed to specific objectives of internal accounting control. For the purpose of these reports, the "system" is the internal control structure policies and procedures of the office of the Tax Assessor-Collector, which includes the control environment, the accounting system, and the control procedures. These reports shall be in accordance with Statement of Auditing Standards Number 44, "Special-Purpose Reports on Internal Accounting Control at Service Organizations," as issued by the American Institute of Certified Public Accountants.

2.6 The Tax Assessor-Collector shall provide the District a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.7 The County shall bill the District no later than the 31st day of December each year for the annual charge for assessing and collecting taxes under this Agreement.

2.8 In performing services under this Agreement, neither the Tax Assessor-Collector,

nor any official, employee, or agent of the Tax-Assessor Collector or the County, shall be considered an officer or employee of the District.

III. DISTRICT OBLIGATIONS

The District hereby agrees, during the term of this Agreement, to the following:

3.1 The District shall comply with all provisions of the Texas Property Tax Code, as amended, regarding collection of ad valorem property taxes.

3.2 The District shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. the District shall reimburse the County for any additional costs incurred by County for any delay in adopting a tax rate.

3.3 For services rendered pursuant to this Agreement, the District agrees to pay the County an annual charge of Thirty-Six Cents (\$0.36) per parcel as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code section 6.27, which does not exceed the actual costs incurred, for assessing and collecting taxes for the District.

3.4 The Parties further agree the amount to be paid by the District to the County under this Agreement may be evaluated by the Tax Assessor-Collector, at a minimum, every three (3) years. The Parties agree the amount to be paid by the District to the County under this Agreement may be adjusted by the Tax Assessor-Collector after an evaluation. In the event of an adjustment, the Tax Assessor-Collector shall notify the District, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

3.5 The District shall pay the County amounts billed under this Agreement forty-five (45) days after the District's receipt of the bill. If such amounts are not timely paid, the County may withhold the amounts from future disbursements.

3.6 The District shall promptly provide to the Tax Assessor-Collector, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. The District shall provide accurate information to the Tax Assessor-Collector to permit the timely and accurate calculations and publications of applicable tax rates.

3.7 The District hereby designates the Tax Assessor-Collector as the person to perform calculations of all applicable tax rates and all other functions incident to those calculations, such as notices, as required by Texas Property Tax Code chapter 26 based on accurate information provided to the Tax Assessor-Collector from Appraisal Districts and the District.

3.8 The Parties acknowledge and agree that the District has and retains the exclusive authority to contract with private legal counsel for the collection of delinquent property taxes, as

provided in Texas Property Tax Code section 6.30. The Tax Assessor-Collector shall cooperate with delinquent tax collection attorney(s) so designated and shall have the authority to pay said attorney(s) the fees or commissions agreed upon between the District and the attorney(s) out of the proceeds received from the collection of delinquent tax accounts. In the event the District does not designate private legal counsel for the collection of delinquent property taxes, the District shall utilize the same private legal counsel as the County.

3.9 In the event the County waives any penalty and/or interest on any parcel, pursuant to Texas Property Tax Code section 33.011, the District consents to the waiver of the penalty and/or interest on the same parcel and hereby authorizes the County to waive such penalty and/or interest on behalf of the District.

3.10 The District's performance under this Agreement is conditioned on the appropriation of funds by the District on an annual basis for payment of the amounts owed to the County under this Agreement and shall constitute a commitment of current revenues only. The failure by the District governing body to appropriate funds sufficient for payment of the County's collections and performance herein shall be grounds for termination of this Agreement.

IV.

TERM AND TERMINATION

4.1 This Agreement shall be effective on March 26, 2024, and shall remain in full force and effect for one year, through March 25, 2025. This Agreement shall automatically renew on March 26, 2025, for a period of one (1) year, and shall automatically renew thereafter on an annual basis.

4.2 Either Party may terminate this Agreement for any reason by providing written notice to the other Party at least ninety (90) days prior to the date of termination. This Agreement may also be terminated at any time and for any reason, without any prior notice, upon written agreement by the Parties.

4.3 In the event of termination of this Agreement by the District, the District shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the District for the duration of the term of the Agreement and any renewal, and the County shall be relieved of all contractual obligations under this Agreement.

V.

ENTIRETY

5.1 This Agreement and all promises contained in it supersede any and all other agreements, either oral or in writing, between the Parties with respect to the subject matter of this Agreement.

5.2 The Agreement contains all the covenants and agreements between the Parties relating in any way to their obligations under this Agreement.

5.3 Each Party acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any Party, or anyone acting on behalf of any Party, that are not set forth in this Agreement, and that no agreement, statement, or promise not contained in this Agreement shall be valid or binding.

VI. FORCE MAJEURE

6.1 The Parties shall not be liable or responsible to each other for any delay, loss, failure, or inability to perform their obligations as described herein which is caused by "force majeure." The term "force majeure" includes, but is not limited to, acts of God, strikes, acts of a public enemy, wars, mines or other items of ordnance, blockages, public rioting, lightning, fire, hurricanes, floods, storms, explosions, inability to obtain materials, supplies, labor permits, servitudes, or rights of way, acts or restraints of any governmental authority, epidemics, landslides, lightning storms, earthquakes, washouts, arrests, restraints of rulers and peoples, civil disturbances, breakage or accident to machinery or lines of equipment, temporary failures of equipment, freezing of equipment, and any other causes, whether of the kinds specifically enumerated above or otherwise, which are not reasonably within the control of the Parties and which by the exercise of reasonable due diligence could not reasonably be prevented or overcome.

6.2 In the event time limits are not met under this Agreement as a result of force majeure, the Party whose performance is due shall have an extension of the time limit or deadline equal to the number of days for which the force majeure condition existed. After the force majeure condition has ended, the Agreement shall continue under the same operations and circumstances as existed prior to the force majeure event.

6.3 Events reasonably within the control of the respective Party shall not constitute force majeure and shall be remedied with the exercise of due diligence. The Parties shall use all reasonable means to remove all contingencies affecting the performance of this Agreement as quickly as is reasonably possible. This clause does not relieve any Party from its obligations to make any payments of amounts then due for previous work or obligations contemplated and performed under this Agreement, and neither Party's time for performance shall be extended for any event which is reasonably within the control of such Party.

VII. LIABILITY, SUPPLEMENTAL SURETY BOND, AND NO IMMUNITY WAIVER

7.1 Each party to this Agreement agrees that it shall have no liability whatsoever for the actions or omissions of an individual employed by another party, regardless of where the individual's actions occurred. Each party is solely responsible for the actions and/or omissions of its employees and officers.

7.2 The County recommends that the District obtain an additional and adequate surety bond for the County and Tax Assessor/Collector specifically related to all services, actual and anticipated, to be performed and rendered hereunder. The District agrees to pay all associated premiums for such bond.

7.3 The Parties expressly understand and agree that, in the execution of this Agreement and the performance of obligations herein, the Parties do not waive, nor shall they be deemed to have waived, any immunity or defense that would otherwise be available to the Parties or their officials, officers, employees, and/or agents against claims arising in the exercise of governmental powers and functions, including, but not limited to, sovereign and/or governmental immunity. This Agreement is expressly made subject to the Parties' sovereign and/or governmental immunity, including, without limitation, Title 5 of the Texas Civil Practice and Remedies Code, and all applicable federal and state laws.

VIII.
MISCELLANEOUS

8.1 Notices. Any notice required under this Agreement shall be in writing and shall be duly served when deposited, with proper postage prepaid, and duly registered or certified, return receipt requested, in a United States Post Office, addressed as specified below. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States mail. Unless otherwise provided in this Agreement, all notices shall be delivered at the following addresses:

THE COUNTY:

Kristin R. Bulanek
Brazoria County Tax Assessor-Collector
111 East Locust
Angleton, TX 77515

With a copy to:
Chief – Civil Division
Brazoria County Criminal
District Attorney’s Office
111 E. Locust, Suite 408A
Angleton, Texas 77515

THE DISTRICT:

Nathan Lee Walden
President Elect
1022 FM 1462
Rosharon, TX 77583

With a copy to:
Patterson & Edquist
Joseph Patterson-District Attorney
120 West Myrtle Street
Angleton, TX 77515

8.2 Severability. If any term or provision in this Agreement is, for any reason, held invalid, illegal, or unenforceable by any court of competent jurisdiction, the Parties shall by written amendment make it valid, legal, or enforceable; however, if any term or provision in this Agreement cannot be amended to make it valid, legal, or enforceable while still providing the effect desired by both Parties, said term or provision shall be deemed a separate, distinct, and independent provision, shall be constructed as having never been contained in this Agreement, and shall not affect the validity, legality, or enforceability of the remaining terms and provisions in this Agreement, which shall remain in full force and effect.

8.3 Amendment. No amendment, modification, or alteration of the terms or provisions of this Agreement shall be binding unless it is in writing, references this Agreement, is dated subsequent to the Effective Date of this Agreement, and is duly executed by authorized representatives of both Parties.

8.4 Authorized Representative. Each Party to this Agreement represents to the other Party that it is fully authorized to enter into this Agreement and to perform its obligations hereunder and that no waiver, consent, approval, or authorization from any third party is required to be obtained or made in connection with the execution, delivery, or performance of this Agreement in accordance with its terms, other than those that have been obtained.

8.5 No Joint Enterprise. Nothing in this Agreement shall be deemed or construed by the Parties, nor any third party, as creating a relationship of principal and agent, partnership, joint enterprise, common enterprise, joint venture, or joint owners between the Parties. This Agreement does not and shall not be construed to entitle either Party or any of their respective officials, employees, or agents, if applicable, to any benefit, privilege, or other amenities of employment from the other Party.

8.6 Successors and Assigns. Neither Party may assign or transfer its interest in or obligations under this Agreement, in whole or in part, without the prior written consent of the other Party. This Agreement binds and is for the sole and exclusive benefit of the Parties and their legal successors, including, without limitation, any successor governmental agency or entity to either Party.

8.7 Governing Law. This Agreement shall be governed by and construed in accordance with the laws and court decisions of the State of Texas.

8.8 Exclusive Jurisdiction and Venue. Exclusive jurisdiction and venue for all legal actions related to this Agreement shall be in Brazoria County, Texas. The Parties waive any objection to the adjudication of all court actions related to this Agreement in Brazoria County, Texas.

8.9 Authorship. This Agreement shall not be construed in favor of or against any Party on the basis that the Party did or did not author this Agreement.

8.10 Titles or Headings. Any titles or headings of sections and paragraphs in this Agreement are included solely for convenience, shall not be considered a part of the Agreement, shall not in any way serve to modify or restrict any term or provision, and shall not be considered in ascertaining intent.

8.11 Including. Wherever the word "including" is used, it is deemed to mean "including, without limitation."

8.12 Counterparts. This Agreement may be executed in one or more counterparts, all of which together will be deemed an original.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their following properly authorized officers, having the necessary authority to execute this Agreement on behalf of the Parties, and made this Agreement effective as of the last date listed below:

BRAZORIA COUNTY, TEXAS:

By: 
L.M. "Matt" Sebesta, Jr.

COUNTY JUDGE

Date: 5/29/24

By: 
Kristin R. Bulanek
TAX ASSESSOR-COLLECTOR

Date: 5/29/2024

BRAZORIA COUNTY DRAINAGE
DISTRICT NO. 5:

By: 
Nathan Lee Walden

PRESIDENT ELECT

Date: 5/6/24

THE STATE OF TEXAS §
 §
COUNTY OF BRAZORIA §

**INTERLOCAL COOPERATION AGREEMENT FOR
COLLECTION OF TAXES FOR BRAZORIA DRAINAGE DISTRICT NO. 4**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between **BRAZORIA COUNTY, TEXAS** (the "County") and **BRAZORIA DRAINAGE DISTRICT NO. 4** (the "District") (singularly and collectively, the "Party" and "Parties") pursuant to the Interlocal Cooperation Act, Texas Government Code chapter 791 and Texas Property Tax Code sections 6.23 and 6.24, with the agreement, consent, and participation of the Brazoria County Tax Assessor-Collector (the "Tax Assessor-Collector").

**I.
RECITALS**

1.1 The County is a political subdivision of the State of Texas, acting by and through its Commissioners Court.

1.2 The District is a political subdivision of the State of Texas, acting by and through its governing body.

1.3 The Tax Assessor-Collector is the duly elected tax assessor-collector for Brazoria County, Texas.

1.4 Texas Property Tax Code section 6.24 and Texas Government Code chapter 791 authorize political subdivisions of the State of Texas to enter into interlocal contracts for the provision of tax assessment and collection services.

1.5 The County, with the approval of the Tax Assessor-Collector, has agreed to provide tax assessment and collection services, as specified in this Agreement, for the District.

1.6 The District has agreed to authorize the County to provide tax assessment and collection services, as specified in this Agreement, for the District.

1.7 The District has the authority to authorize the County to act as tax assessor-collector, as specified in this Agreement, and the County has the authority to act in that capacity.

1.8 The County and the District agree it is in the best interest of the citizens of Brazoria County to enter into this Agreement.

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants and agreements set forth in this Agreement, the County and the District agree as follows:

II.

COUNTY OBLIGATIONS

The County hereby agrees, during the term of this Agreement, to the following:

2.1 The County shall comply with all provisions of the Texas Property Tax Code, as amended, regarding collection of ad valorem property taxes.

2.2 Except as otherwise provided in this Agreement, in all matters pertaining to the assessment and collection of taxes for the District, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection for the District for accounts within the jurisdiction of the District. The County's duties under this Agreement include, but are not limited to, performing timely and accurate calculations and publications of applicable tax rates and entering into agreements for the payment of delinquent taxes by installment as provided by Texas Property Tax Code section 33.02.

2.3 The taxes collected by the County for the District shall be remitted by electronic automated clearing house transactions ("ACH") to the District's designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the District. The Tax Assessor-Collector shall remit to the District all tax proceeds collected for the District no less than twice weekly during heavy payment periods, as determined by the Tax Assessor-Collector, and no less than once weekly during slow periods. Actual funds collected by the Tax Assessor-Collector shall be remitted to the District within three (3) business days of receipt during heavy payment periods and within five (5) business days during slow periods. Disbursements shall be subject to the District bearing any ACH transfer fee required by an agreement between the County and the County's depository then in effect.

2.4 The Tax Assessor-Collector shall provide the District monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.5 The Tax Assessor-Collector shall provide the District annual reports, prepared by independent certified public accountants, on both the design of the system and compliance tests that are directed to specific objectives of internal accounting control. For the purpose of these reports, the "system" is the internal control structure policies and procedures of the office of the Tax Assessor-Collector, which includes the control environment, the accounting system, and the control procedures. These reports shall be in accordance with Statement of Auditing Standards Number 44, "Special-Purpose Reports on Internal Accounting Control at Service Organizations," as issued by the American Institute of Certified Public Accountants.

2.6 The Tax Assessor-Collector shall provide the District a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.7 The County shall bill the District no later than the 31st day of December each year for the annual charge for assessing and collecting taxes under this Agreement.

2.8 In performing services under this Agreement, neither the Tax Assessor-Collector, nor any official, employee, or agent of the Tax-Assessor Collector or the County, shall be

considered an officer or employee of the District.

III. DISTRICT OBLIGATIONS

The District hereby agrees, during the term of this Agreement, to the following:

3.1 The District shall comply with all provisions of the Texas Property Tax Code, as amended, regarding collection of ad valorem property taxes.

3.2 The District shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. the District shall reimburse the County for any additional costs incurred by County for any delay in adopting a tax rate.

3.3 For services rendered pursuant to this Agreement, the District agrees to pay the County an annual charge of Thirty-Six Cents (\$0.36) per parcel as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code section 6.27, which does not exceed the actual costs incurred, for assessing and collecting taxes for the District.

3.4 The Parties further agree the amount to be paid by the District to the County under this Agreement may be evaluated by the Tax Assessor-Collector, at a minimum, every three (3) years. The Parties agree the amount to be paid by the District to the County under this Agreement may be adjusted by the Tax Assessor-Collector after an evaluation. In the event of an adjustment, the Tax Assessor-Collector shall notify the District, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

3.5 The District shall pay the County amounts billed under this Agreement forty-five (45) days after the District's receipt of the bill. If such amounts are not timely paid, the County may withhold the amounts from future disbursements.

3.6 The District shall promptly provide to the Tax Assessor-Collector, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. The District shall provide accurate information to the Tax Assessor-Collector to permit the timely and accurate calculations and publications of applicable tax rates.

3.7 The District hereby designates the Tax Assessor-Collector as the person to perform calculations of all applicable tax rates and all other functions incident to those calculations, such as notices, as required by Texas Property Tax Code chapter 26 and Texas Water Code Chapter 49 based on accurate information provided to the Tax Assessor-Collector from Appraisal Districts and the District.

3.8 The Parties acknowledge and agree that the District has and retains the exclusive authority to contract with private legal counsel for the collection of delinquent property taxes, as provided in Texas Property Tax Code section 6.30. The Tax Assessor-Collector shall cooperate with delinquent tax collection attorney(s) so designated and shall have the authority to pay said

attorney(s) the fees or commissions agreed upon between the District and the attorney(s) out of the proceeds received from the collection of delinquent tax accounts. In the event the District does not designate private legal counsel for the collection of delinquent property taxes, the District shall utilize the same private legal counsel as the County.

3.9 In the event the County waives any penalty and/or interest on any parcel, pursuant to Texas Property Tax Code section 33.011, the District consents to the waiver of the penalty and/or interest on the same parcel and hereby authorizes the County to waive such penalty and/or interest on behalf of the District.

3.10 The District's performance under this Agreement is conditioned on the appropriation of funds by the District on an annual basis for payment of the amounts owed to the County under this Agreement and shall constitute a commitment of current revenues only. The failure by the District governing body to appropriate funds sufficient for payment of the County's collections and performance herein shall be grounds for termination of this Agreement.

IV. TERM AND TERMINATION

4.1 This Agreement shall be effective on March 26, 2024, and shall remain in full force and effect for one year, through March 25, 2025. This Agreement shall automatically renew on March 26, 2025, for a period of one (1) year, and shall automatically renew thereafter on an annual basis.

4.2 Either Party may terminate this Agreement for any reason by providing written notice to the other Party at least ninety (90) days prior to the date of termination. This Agreement may also be terminated at any time and for any reason, without any prior notice, upon written agreement by the Parties.

4.3 In the event of termination of this Agreement by the District, the District shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the District for the duration of the term of the Agreement and any renewal, and the County shall be relieved of all contractual obligations under this Agreement.

V. ENTIRETY

5.1 This Agreement and all promises contained in it supersede any and all other agreements, either oral or in writing, between the Parties with respect to the subject matter of this Agreement.

5.2 The Agreement contains all the covenants and agreements between the Parties relating in any way to their obligations under this Agreement.

5.3 Each Party acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any Party, or anyone acting on behalf of any

Party, that are not set forth in this Agreement, and that no agreement, statement, or promise not contained in this Agreement shall be valid or binding.

VI.
FORCE MAJEURE

6.1 The Parties shall not be liable or responsible to each other for any delay, loss, failure, or inability to perform their obligations as described herein which is caused by "force majeure." The term "force majeure" includes, but is not limited to, acts of God, strikes, acts of a public enemy, wars, mines or other items of ordnance, blockages, public rioting, lightning, fire, hurricanes, floods, storms, explosions, inability to obtain materials, supplies, labor permits, servitudes, or rights of way, acts or restraints of any governmental authority, epidemics, landslides, lightning storms, earthquakes, washouts, arrests, restraints of rulers and peoples, civil disturbances, breakage or accident to machinery or lines of equipment, temporary failures of equipment, freezing of equipment, and any other causes, whether of the kinds specifically enumerated above or otherwise, which are not reasonably within the control of the Parties and which by the exercise of reasonable due diligence could not reasonably be prevented or overcome.

6.2 In the event time limits are not met under this Agreement as a result of force majeure, the Party whose performance is due shall have an extension of the time limit or deadline equal to the number of days for which the force majeure condition existed. After the force majeure condition has ended, the Agreement shall continue under the same operations and circumstances as existed prior to the force majeure event.

6.3 Events reasonably within the control of the respective Party shall not constitute force majeure and shall be remedied with the exercise of due diligence. The Parties shall use all reasonable means to remove all contingencies affecting the performance of this Agreement as quickly as is reasonably possible. This clause does not relieve any Party from its obligations to make any payments of amounts then due for previous work or obligations contemplated and performed under this Agreement, and neither Party's time for performance shall be extended for any event which is reasonably within the control of such Party.

VII.
LIABILITY, SUPPLEMENTAL SURETY BOND, AND NO IMMUNITY
WAIVER

7.1 Each party to this Agreement agrees that it shall have no liability whatsoever for the actions or omissions of an individual employed by another party, regardless of where the individual's actions occurred. Each party is solely responsible for the actions and/or omissions of its employees and officers.

7.2 The County recommends that the District obtain an additional and adequate surety bond for the County and Tax Assessor/Collector specifically related to all services, actual and anticipated, to be performed and rendered hereunder. The District agrees to pay all associated premiums for such bond.

7.3 The Parties expressly understand and agree that, in the execution of this Agreement and the performance of obligations herein, the Parties do not waive, nor shall they be deemed to have waived, any immunity or defense that would otherwise be available to the Parties or their officials, officers, employees, and/or agents against claims arising in the exercise of governmental powers and functions, including, but not limited to, sovereign and/or governmental immunity. This Agreement is expressly made subject to the Parties' sovereign and/or governmental immunity, including, without limitation, Title 5 of the Texas Civil Practice and Remedies Code, and all applicable federal and state laws.

VIII.
MISCELLANEOUS

8.1 Notices. Any notice required under this Agreement shall be in writing and shall be duly served when deposited, with proper postage prepaid, and duly registered or certified, return receipt requested, in a United States Post Office, addressed as specified below. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States mail. Unless otherwise provided in this Agreement, all notices shall be delivered at the following addresses:

THE COUNTY:

Kristin R. Bulanek
Brazoria County Tax Assessor-Collector
111 East Locust
Angleton, TX 77515

THE DISTRICT:

John Genaro, Superintendent
Brazoria Drainage District No. 4
4813 W. Broadway
Pearland, TX 77581

With a copy to:

Chief – Civil Division
Brazoria County Criminal
District Attorney's Office
111 E. Locust, Suite 408A
Angleton, Texas 77515

Diana Miller
Schwartz, Page & Harding, L.L.P.
1300 Post Oak Blvd, Suite 2400
Houston, TX 77056

8.2 Severability. If any term or provision in this Agreement is, for any reason, held invalid, illegal, or unenforceable by any court of competent jurisdiction, the Parties shall by written amendment make it valid, legal, or enforceable; however, if any term or provision in this Agreement cannot be amended to make it valid, legal, or enforceable while still providing the effect desired by both Parties, said term or provision shall be deemed a separate, distinct, and independent provision, shall be constructed as having never been contained in this Agreement, and shall not affect the validity, legality, or enforceability of the remaining terms and provisions in this Agreement, which shall remain in full force and effect.

8.3 Amendment. No amendment, modification, or alteration of the terms or provisions of this Agreement shall be binding unless it is in writing, references this Agreement, is dated subsequent to the Effective Date of this Agreement, and is duly executed by authorized representatives of both Parties.

8.4 Authorized Representative. Each Party to this Agreement represents to the other Party that it is fully authorized to enter into this Agreement and to perform its obligations hereunder and that no waiver, consent, approval, or authorization from any third party is required to be obtained or made in connection with the execution, delivery, or performance of this Agreement in accordance with its terms, other than those that have been obtained.

8.5 No Joint Enterprise. Nothing in this Agreement shall be deemed or construed by the Parties, nor any third party, as creating a relationship of principal and agent, partnership, joint enterprise, common enterprise, joint venture, or joint owners between the Parties. This Agreement does not and shall not be construed to entitle either Party or any of their respective officials, employees, or agents, if applicable, to any benefit, privilege, or other amenities of employment from the other Party.

8.6 Successors and Assigns. Neither Party may assign or transfer its interest in or obligations under this Agreement, in whole or in part, without the prior written consent of the other Party. This Agreement binds and is for the sole and exclusive benefit of the Parties and their legal successors, including, without limitation, any successor governmental agency or entity to either Party.

8.7 Governing Law. This Agreement shall be governed by and construed in accordance with the laws and court decisions of the State of Texas.

8.8 Exclusive Jurisdiction and Venue. Exclusive jurisdiction and venue for all legal actions related to this Agreement shall be in Brazoria County, Texas. The Parties waive any objection to the adjudication of all court actions related to this Agreement in Brazoria County, Texas.

8.9 Authorship. This Agreement shall not be construed in favor of or against any Party on the basis that the Party did or did not author this Agreement.

8.10 Titles or Headings. Any titles or headings of sections and paragraphs in this Agreement are included solely for convenience, shall not be considered a part of the Agreement, shall not in any way serve to modify or restrict any term or provision, and shall not be considered in ascertaining intent.

8.11 Including. Wherever the word “including” is used, it is deemed to mean “including, without limitation.”

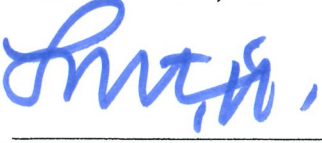
8.12 Counterparts. This Agreement may be executed in one or more counterparts, all of which together will be deemed an original.

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IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their following properly authorized officers, having the necessary authority to execute this Agreement on behalf of the Parties, and made this Agreement effective as of the last date listed below:

BRAZORIA COUNTY, TEXAS:


BRAZORIA DRAINAGE DISTRICT NO. 4:

By: 
L.M. "Matt" Sebesta, Jr.

By: 
Jeff Brennan
Chairman, Board of Commissioners

COUNTY JUDGE
Date: 5/29/24

Date: MAY 7, 2024

By: 
Kristin R. Bulanek
TAX ASSESSOR-COLLECTOR

Date: 5/29/2024

THE STATE OF TEXAS §
 §
COUNTY OF BRAZORIA §

INTERLOCAL COOPERATION AGREEMENT FOR
COLLECTION OF TAXES AND PID ASSESSMENTS FOR TOWN OF QUINTANA

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between BRAZORIA COUNTY, TEXAS (the "County") and TOWN OF QUINTANA (the "Town") (singularly and collectively, the "Party" and "Parties") pursuant to the Interlocal Cooperation Act, Texas Government Code chapter 791, Texas Property Tax Code sections 6.23 and 6.24, and Texas Local Government Code section 372.0175, with the agreement, consent, and participation of the Brazoria County Tax Assessor-Collector (the "Tax Assessor-Collector").

I.
RECITALS

1.1 The County is a political subdivision of the State of Texas, acting by and through its Commissioners Court.

1.2 The Town is a political subdivision of the State of Texas, acting by and through its governing body.

1.3 The Tax Assessor-Collector is the duly elected tax assessor-collector for Brazoria County, Texas.

1.4 Texas Property Tax Code section 6.24, Texas Local Government Code section 372.0175, and Texas Government Code chapter 791 authorize political subdivisions of the State of Texas to enter into interlocal contracts for the provision of tax assessment and collection services and public improvement district ("PID") assessment collection services.

1.5 The County, with the approval of the Tax Assessor-Collector, has agreed to provide tax assessment and collection services and PID assessment collection services, as specified in this Agreement, for the Town.

1.6 The Town has agreed to authorize the County to provide tax assessment and collection services and PID assessment collection services, as specified in this Agreement, for the Town.

1.7 The Town has the authority to authorize the County to act as tax assessor-collector, as specified in this Agreement, and the County has the authority to act in that capacity.

1.8 The County and the Town agree it is in the best interest of the citizens of Brazoria County to enter into this Agreement.

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants and agreements set forth in this Agreement, the County and the Town agree as follows:

II.
COUNTY OBLIGATIONS

The County hereby agrees, during the term of this Agreement, to the following:

2.1 The County shall comply with all provisions of the Texas Property Tax Code and Local Government Code, as amended, regarding collection of ad valorem property taxes and PID assessments.

2.2 Except as otherwise provided in this Agreement, in all matters pertaining to the assessment and collection of taxes for the Town, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection and PID assessment collection for the Town for accounts within the jurisdiction of the Town. The County's duties under this Agreement include, but are not limited to, performing timely and accurate calculations and publications of applicable tax rates and entering into agreements for the payment of delinquent taxes by installment as provided by Texas Property Tax Code section 33.02.

2.3 The Tax Assessor-Collector shall provide customary notices and billings concerning taxes and PID assessments owed to the Town and will collect and process through the County's bank account all income received therefrom, in the general manner and at the same times in which the Tax Assessor-Collector assesses and collects taxes for the County and other taxing entities.

2.4 The taxes and assessments collected by the County for the Town shall be remitted by electronic automated clearing house transactions ("ACH") to the Town's designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the Town. The Tax Assessor-Collector shall remit to the Town all tax proceeds and PID assessments collected for the Town no less than twice weekly during heavy payment periods, as determined by the Tax Assessor-Collector, and no less than once weekly during slow periods. Actual funds collected by the Tax Assessor-Collector shall be remitted to the Town within three (3) business days of receipt during heavy payment periods and within five (5) business days during slow periods. Disbursements shall be subject to the Town bearing any ACH transfer fee required by an agreement between the County and the County's depository then in effect.

2.5 The Tax Assessor-Collector shall provide the Town monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.6 The Tax Assessor-Collector shall provide the Town annual reports, prepared by independent certified public accountants, on both the design of the system and compliance tests that are directed to specific objectives of internal accounting control. For the purpose of these reports, the "system" is the internal control structure policies and procedures of the office of the Tax Assessor-Collector, which includes the control environment, the accounting system, and the control procedures. These reports shall be in accordance with Statement of Auditing Standards Number 44, "Special-Purpose Reports on Internal Accounting Control at Service Organizations," as issued by the American Institute of Certified Public Accountants.

2.7 The Tax Assessor-Collector shall provide the Town a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.8 The County shall bill the Town no later than the 31st day of December each year for the annual charge for assessing and collecting taxes and PID assessments under this Agreement.

2.9 In performing services under this Agreement, neither the Tax Assessor-Collector, nor any official, employee, or agent of the Tax-Assessor Collector or the County, shall be considered an officer or employee of the Town.

III. TOWN OBLIGATIONS

The Town hereby agrees, during the term of this Agreement, to the following:

3.1 The Town shall comply with all provisions of the Texas Property Tax Code and Local Government Code, as amended, regarding collection of ad valorem property taxes and PID assessments.

3.2 The Town shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. The Town shall reimburse the County for any additional costs incurred by County for any delay in adopting a tax rate.

3.3 For services related to the collection of ad valorem property taxes rendered pursuant to this Agreement, the Town agrees to pay the County an annual charge of Thirty-Six Cents (\$0.36) per parcel as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code section 6.27, which does not exceed the actual costs incurred, for assessing and collecting taxes for the Town.

3.4 For services related to PID assessment collection rendered pursuant to this Agreement, the Town shall also pay the County the following for each PID: (1) an annual charge of Thirty-Six Cents (\$0.36) per parcel and (2) an initial set-up fee of One Thousand Dollars and No Cents (\$1,000.00), as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code Section 6.27, which does not exceed the actual costs incurred, for collecting PID assessments for the Town.

3.5 The Parties further agree the amount to be paid by the Town to the County under this Agreement may be evaluated by the Tax Assessor-Collector, at a minimum, every three (3) years. The Parties agree the amount to be paid by the Town to the County under this Agreement may be adjusted by the Tax Assessor-Collector after an evaluation. In the event of an adjustment, the Tax Assessor-Collector shall notify the Town, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

3.6 The Town shall pay the County amounts billed under this Agreement forty-five

(45) days after the Town's receipt of the bill. If such amounts are not timely paid, the County may withhold the amounts from future disbursements.

3.7 The Town shall ensure the Tax Assessor-Collector is notified no later than May 1 of the applicable year when requested to collect assessments for a new PID. The Town shall also ensure the Tax Assessor-Collector is provided an assessment roll for each PID no later than September 1 of each year.

3.8 The Town shall promptly provide to the Tax Assessor-Collector, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. The Town shall provide accurate information to the Tax Assessor-Collector to permit the timely and accurate calculations and publications of applicable tax rates.

3.9 The Town hereby designates the Tax Assessor-Collector as the person to perform calculations of all applicable tax rates and all other functions incident to those calculations, such as notices, as required by Texas Property Tax Code chapter 26 based on accurate information provided to the Tax Assessor-Collector from Appraisal Districts and the Town.

3.10 The Parties acknowledge and agree that the Town has and retains the exclusive authority to contract with private legal counsel for the collection of delinquent property taxes and PID assessments, as provided in Texas Property Tax Code section 6.30. The Tax Assessor-Collector shall cooperate with delinquent tax collection attorney(s) so designated and shall have the authority to pay said attorney(s) the fees or commissions agreed upon between the Town and the attorney(s) out of the proceeds received from the collection of delinquent tax accounts and PID assessments. In the event the Town does not designate private legal counsel for the collection of delinquent property taxes and PID assessments, the Town shall utilize the same private legal counsel as the County.

3.11 In the event the County waives any penalty and/or interest on any parcel, pursuant to Texas Property Tax Code section 33.011, the Town consents to the waiver of the penalty and/or interest on the same parcel and hereby authorizes the County to waive such penalty and/or interest on behalf of the Town.

3.12 The Town's performance under this Agreement is conditioned on the appropriation of funds by the Town on an annual basis for payment of the amounts owed to the County under this Agreement and shall constitute a commitment of current revenues only. The failure by the Town's governing body to appropriate funds sufficient for payment of the County's collections and performance herein shall be grounds for termination of this Agreement.

IV.
TERM AND TERMINATION

4.1 This Agreement shall be effective on May 1, 2024, and shall remain in full force and effect for one year, through April 30, 2025. This Agreement shall automatically renew on

May 1, 2025, for a period of one (1) year, and shall automatically renew thereafter on an annual basis.

4.2 Either Party may terminate this Agreement for any reason by providing written notice to the other Party at least ninety (90) days prior to the date of termination. This Agreement may also be terminated at any time and for any reason, without any prior notice, upon written agreement by the Parties.

4.3 In the event of termination of this Agreement by the Town, the Town shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the Town for the duration of the term of the Agreement and any renewal, and the County shall be relieved of all contractual obligations under this Agreement.

V.

ENTIRETY

5.1 This Agreement and all promises contained in it supersede any and all other agreements, either oral or in writing, between the Parties with respect to the subject matter of this Agreement.

5.2 The Agreement contains all the covenants and agreements between the Parties relating in any way to their obligations under this Agreement.

5.3 Each Party acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any Party, or anyone acting on behalf of any Party, that are not set forth in this Agreement, and that no agreement, statement, or promise not contained in this Agreement shall be valid or binding.

VI.

FORCE MAJEURE

6.1 The Parties shall not be liable or responsible to each other for any delay, loss, failure, or inability to perform their obligations as described herein which is caused by "force majeure." The term "force majeure" includes, but is not limited to, acts of God, strikes, acts of a public enemy, wars, mines or other items of ordnance, blockages, public rioting, lightning, fire, hurricanes, floods, storms, explosions, inability to obtain materials, supplies, labor permits, servitudes, or rights of way, acts or restraints of any governmental authority, epidemics, landslides, lightning storms, earthquakes, washouts, arrests, restraints of rulers and peoples, civil disturbances, breakage or accident to machinery or lines of equipment, temporary failures of equipment, freezing of equipment, and any other causes, whether of the kinds specifically enumerated above or otherwise, which are not reasonably within the control of the Parties and which by the exercise of reasonable due diligence could not reasonably be prevented or overcome.

6.2 In the event time limits are not met under this Agreement as a result of force majeure, the Party whose performance is due shall have an extension of the time limit or deadline equal to the number of days for which the force majeure condition existed. After the force majeure

condition has ended, the Agreement shall continue under the same operations and circumstances as existed prior to the force majeure event.

6.3 Events reasonably within the control of the respective Party shall not constitute force majeure and shall be remedied with the exercise of due diligence. The Parties shall use all reasonable means to remove all contingencies affecting the performance of this Agreement as quickly as is reasonably possible. This clause does not relieve any Party from its obligations to make any payments of amounts then due for previous work or obligations contemplated and performed under this Agreement, and neither Party's time for performance shall be extended for any event which is reasonably within the control of such Party.

VII.
LIABILITY, SUPPLEMENTAL SURETY BOND,
AND NO IMMUNITY WAIVER

7.1 Each party to this Agreement agrees that it shall have no liability whatsoever for the actions or omissions of an individual employed by another party, regardless of where the individual's actions occurred. Each party is solely responsible for the actions and/or omissions of its employees and officers.

7.2 The County recommends that the Town obtain an additional and adequate surety bond for the County and Tax Assessor/Collector specifically related to all services, actual and anticipated, to be performed and rendered hereunder. The Town agrees to pay all associated premiums for such bond.

7.3 The Parties expressly understand and agree that, in the execution of this Agreement and the performance of obligations herein, the Parties do not waive, nor shall they be deemed to have waived, any immunity or defense that would otherwise be available to the Parties or their officials, officers, employees, and/or agents against claims arising in the exercise of governmental powers and functions, including, but not limited to, sovereign and/or governmental immunity. This Agreement is expressly made subject to the Parties' sovereign and/or governmental immunity, including, without limitation, Title 5 of the Texas Civil Practice and Remedies Code, and all applicable federal and state laws.

VIII.
MISCELLANEOUS

8.1 Notices. Any notice required under this Agreement shall be in writing and shall be duly served when deposited, with proper postage prepaid, and duly registered or certified, return receipt requested, in a United States Post Office, addressed as specified below. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States mail. Unless otherwise provided in this Agreement, all notices shall be delivered at the following addresses:

THE COUNTY:

Kristin R. Bulanek
Brazoria County Tax Assessor-Collector
111 East Locust
Angleton, TX 77515

THE TOWN:

Shari Wright
Mayor
814 Lamar St.
Quintana, TX. 77541

With a copy to:

Chief – Civil Division
Brazoria County Criminal
District Attorney’s Office
111 E. Locust, Suite 408A
Angleton, Texas 77515

8.2 Severability. If any term or provision in this Agreement is, for any reason, held invalid, illegal, or unenforceable by any court of competent jurisdiction, the Parties shall by written amendment make it valid, legal, or enforceable; however, if any term or provision in this Agreement cannot be amended to make it valid, legal, or enforceable while still providing the effect desired by both Parties, said term or provision shall be deemed a separate, distinct, and independent provision, shall be constructed as having never been contained in this Agreement, and shall not affect the validity, legality, or enforceability of the remaining terms and provisions in this Agreement, which shall remain in full force and effect.

8.3 Amendment. No amendment, modification, or alteration of the terms or provisions of this Agreement shall be binding unless it is in writing, references this Agreement, is dated subsequent to the Effective Date of this Agreement, and is duly executed by authorized representatives of both Parties.

8.4 Authorized Representative. Each Party to this Agreement represents to the other Party that it is fully authorized to enter into this Agreement and to perform its obligations hereunder and that no waiver, consent, approval, or authorization from any third party is required to be obtained or made in connection with the execution, delivery, or performance of this Agreement in accordance with its terms, other than those that have been obtained.

8.5 No Joint Enterprise. Nothing in this Agreement shall be deemed or construed by the Parties, nor any third party, as creating a relationship of principal and agent, partnership, joint enterprise, common enterprise, joint venture, or joint owners between the Parties. This Agreement does not and shall not be construed to entitle either Party or any of their respective officials, employees, or agents, if applicable, to any benefit, privilege, or other amenities of employment from the other Party.

8.6 Successors and Assigns. Neither Party may assign or transfer its interest in or obligations under this Agreement, in whole or in part, without the prior written consent of the other Party. This Agreement binds and is for the sole and exclusive benefit of the Parties and their legal successors, including, without limitation, any successor governmental agency or entity to either Party.

8.7 Governing Law. This Agreement shall be governed by and construed in accordance with the laws and court decisions of the State of Texas.

8.8 Exclusive Jurisdiction and Venue. Exclusive jurisdiction and venue for all legal actions related to this Agreement shall be in Brazoria County, Texas. The Parties waive any objection to the adjudication of all court actions related to this Agreement in Brazoria County, Texas.

8.9 Authorship. This Agreement shall not be construed in favor of or against any Party on the basis that the Party did or did not author this Agreement.

8.10 Titles or Headings. Any titles or headings of sections and paragraphs in this Agreement are included solely for convenience, shall not be considered a part of the Agreement, shall not in any way serve to modify or restrict any term or provision, and shall not be considered in ascertaining intent.

8.11 Including. Wherever the word "including" is used, it is deemed to mean "including, without limitation."

8.12 Counterparts. This Agreement may be executed in one or more counterparts, all of which together will be deemed an original.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their following properly authorized officers, having the necessary authority to execute this Agreement on behalf of the Parties, and made this Agreement effective as of the last date listed below:

BRAZORIA COUNTY, TEXAS:

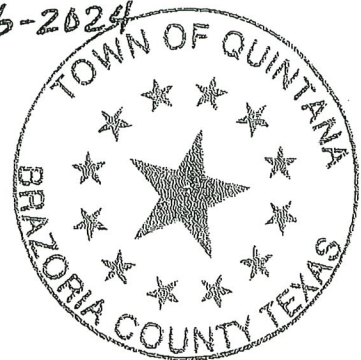
By: [Signature]
L.M. "Matt" Sebesta, Jr.
COUNTY JUDGE
Date: 5/29/24

By: [Signature]
Kristin R. Bulanek
TAX ASSESSOR-COLLECTOR
Date: 5/29/2024

TOWN OF QUINTANA:

By: [Signature]
Shari Wright
Mayor
Date: 4/16/24

Attest: [Signature]
Tammi Cimiotta
City Sec/Adm.
Date: 4-16-2024



THE STATE OF TEXAS §
 §
COUNTY OF BRAZORIA §

**INTERLOCAL COOPERATION AGREEMENT FOR
COLLECTION OF TAXES FOR BRAZORIA COUNTY
EMERGENCY SERVICES DISTRICT NO. 5**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between BRAZORIA COUNTY, TEXAS (the "County") and BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 5 (the "District") (singularly and collectively, the "Party" and "Parties") pursuant to the Interlocal Cooperation Act, Texas Government Code chapter 791 and Texas Property Tax Code sections 6.23 and 6.24, with the agreement, consent, and participation of the Brazoria County Tax Assessor-Collector (the "Tax Assessor-Collector").

**I.
RECITALS**

1.1 The County is a political subdivision of the State of Texas, acting by and through its Commissioners Court.

1.2 The District is a political subdivision of the State of Texas, acting by and through its Governing Body.

1.3 The Tax Assessor-Collector is the duly elected tax assessor-collector for Brazoria County, Texas.

1.4 Texas Property Tax Code section 6.24 and Texas Government Code chapter 791 authorize political subdivisions of the State of Texas to enter into interlocal contracts for the provision of tax assessment and collection services.

1.5 The County, with the approval of the Tax Assessor-Collector, has agreed to provide tax assessment and collection services, as specified in this Agreement, for the District.

1.6 The District has agreed to authorize the County to provide tax assessment and collection services, as specified in this Agreement, for the District.

1.7 The District has the authority to authorize the County to act as tax assessor-collector, as specified in this Agreement, and the County has the authority to act in that capacity.

1.8 The County and the District agree it is in the best interest of the citizens of Brazoria County to enter into this Agreement.

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants and agreements set forth in this Agreement, the County and the District agree as follows:

II. COUNTY OBLIGATIONS

The County hereby agrees, during the term of this Agreement, to the following:

2.1 The County shall comply with all provisions of the Texas Property Tax Code, as amended, regarding collection of ad valorem property taxes.

2.2 Except as otherwise provided in this Agreement, in all matters pertaining to the assessment and collection of taxes for the District, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection for the District for accounts within the jurisdiction of the District. The County's duties under this Agreement include, but are not limited to, performing timely and accurate calculations and publications of applicable tax rates and entering into agreements for the payment of delinquent taxes by installment as provided by Texas Property Tax Code section 33.02.

2.3 The taxes collected by the County for the District shall be remitted by electronic automated clearing house transactions ("ACH") to the District designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the District. The Tax Assessor-Collector shall remit to the District all tax proceeds collected for the District no less than twice weekly during heavy payment periods, as determined by the Tax Assessor-Collector, and no less than once weekly during slow periods. Actual funds collected by the Tax Assessor-Collector shall be remitted to the District within three (3) business days of receipt during heavy payment periods and within five (5) business days during slow periods. Disbursements shall be subject to the District bearing any ACH transfer fee required by an agreement between the County and the County's depository then in effect.

2.4 The Tax Assessor-Collector shall provide the District monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.5 The Tax Assessor-Collector shall provide the District annual reports, prepared by independent certified public accountants, on both the design of the system and compliance tests that are directed to specific objectives of internal accounting control. For the purpose of these reports, the "system" is the internal control structure policies and procedures of the office of the Tax Assessor-Collector, which includes the control environment, the accounting system, and the control procedures. These reports shall be in accordance with Statement of Auditing Standards Number 44, "Special-Purpose Reports on Internal Accounting Control at Service Organizations," as issued by the American Institute of Certified Public Accountants.

2.6 The Tax Assessor-Collector shall provide the District a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.7 The County shall bill the District no later than the 31st day of December each year for the annual charge for assessing and collecting taxes under this Agreement.

2.8 In performing services under this Agreement, neither the Tax Assessor-Collector,

nor any official, employee, or agent of the Tax-Assessor Collector or the County, shall be considered an officer or employee of the District.

III. DISTRICT OBLIGATIONS

The District hereby agrees, during the term of this Agreement, to the following:

3.1 The District shall comply with all provisions of the Texas Property Tax Code, as amended, regarding collection of ad valorem property taxes.

3.2 The District shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. The District shall reimburse the County for any additional costs incurred by County for any delay in adopting a tax rate.

3.3 For services rendered pursuant to this Agreement, the District agrees to pay the County an annual charge of Thirty-Six Cents (\$0.36) per parcel as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code section 6.27, which does not exceed the actual costs incurred, for assessing and collecting taxes for the District.

3.4 The Parties further agree the amount to be paid by the District to the County under this Agreement may be evaluated by the Tax Assessor-Collector, at a minimum, every three (3) years. The Parties agree the amount to be paid by the District to the County under this Agreement may be adjusted by the Tax Assessor-Collector after an evaluation. In the event of an adjustment, the Tax Assessor-Collector shall notify the District, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

3.5 The District shall pay the County amounts billed under this Agreement forty-five (45) days after the District's receipt of the bill. If such amounts are not timely paid, the County may withhold the amounts from future disbursements.

3.6 The District shall promptly provide to the Tax Assessor-Collector, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. The District shall provide accurate information to the Tax Assessor-Collector to permit the timely and accurate calculations and publications of applicable tax rates.

3.7 The District hereby designates the Tax Assessor-Collector as the person to perform calculations of all applicable tax rates and all other functions incident to those calculations, such as notices, as required by Texas Property Tax Code chapter 26 based on accurate information provided to the Tax Assessor-Collector from Appraisal Districts and the District.

3.8 The Parties acknowledge and agree that the District has and retains the exclusive authority to contract with private legal counsel for the collection of delinquent property taxes, as provided in Texas Property Tax Code section 6.30. The Tax Assessor-Collector shall cooperate with delinquent tax collection attorney(s) so designated and shall have the authority to pay said

attorney(s) the fees or commissions agreed upon between the District and the attorney(s) out of the proceeds received from the collection of delinquent tax accounts. In the event the District does not designate private legal counsel for the collection of delinquent property taxes, the District shall utilize the same private legal counsel as the County.

3.9 In the event the County waives any penalty and/or interest on any parcel, pursuant to Texas Property Tax Code section 33.011, the District consents to the waiver of the penalty and/or interest on the same parcel and hereby authorizes the County to waive such penalty and/or interest on behalf of the District.

3.10 The District's performance under this Agreement is conditioned on the appropriation of funds by the District on an annual basis for payment of the amounts owed to the County under this Agreement and shall constitute a commitment of current revenues only. The failure by the District governing body to appropriate funds sufficient for payment of the County's collections and performance herein shall be grounds for termination of this Agreement.

IV.
TERM AND TERMINATION

4.1 This Agreement shall be effective on March 26, 2024, and shall remain in full force and effect for one year, through March 25, 2025. This Agreement shall automatically renew on March 26, 2025, for a period of one (1) year, and shall automatically renew thereafter on an annual basis.

4.2 Either Party may terminate this Agreement for any reason by providing written notice to the other Party at least ninety (90) days prior to the date of termination. This Agreement may also be terminated at any time and for any reason, without any prior notice, upon written agreement by the Parties.

4.3 In the event of termination of this Agreement by the District, the District shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the District for the duration of the term of the Agreement and any renewal, and the County shall be relieved of all contractual obligations under this Agreement.

V.
ENTIRETY

5.1 This Agreement and all promises contained in it supersede any and all other agreements, either oral or in writing, between the Parties with respect to the subject matter of this Agreement.

5.2 The Agreement contains all the covenants and agreements between the Parties relating in any way to their obligations under this Agreement.

5.3 Each Party acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any Party, or anyone acting on behalf of any

Party, that are not set forth in this Agreement, and that no agreement, statement, or promise not contained in this Agreement shall be valid or binding.

VI. FORCE MAJEURE

6.1 The Parties shall not be liable or responsible to each other for any delay, loss, failure, or inability to perform their obligations as described herein which is caused by "force majeure." The term "force majeure" includes, but is not limited to, acts of God, strikes, acts of a public enemy, wars, mines or other items of ordnance, blockages, public rioting, lightning, fire, hurricanes, floods, storms, explosions, inability to obtain materials, supplies, labor permits, servitudes, or rights of way, acts or restraints of any governmental authority, epidemics, landslides, lightning storms, earthquakes, washouts, arrests, restraints of rulers and peoples, civil disturbances, breakage or accident to machinery or lines of equipment, temporary failures of equipment, freezing of equipment, and any other causes, whether of the kinds specifically enumerated above or otherwise, which are not reasonably within the control of the Parties and which by the exercise of reasonable due diligence could not reasonably be prevented or overcome.

6.2 In the event time limits are not met under this Agreement as a result of force majeure, the Party whose performance is due shall have an extension of the time limit or deadline equal to the number of days for which the force majeure condition existed. After the force majeure condition has ended, the Agreement shall continue under the same operations and circumstances as existed prior to the force majeure event.

6.3 Events reasonably within the control of the respective Party shall not constitute force majeure and shall be remedied with the exercise of due diligence. The Parties shall use all reasonable means to remove all contingencies affecting the performance of this Agreement as quickly as is reasonably possible. This clause does not relieve any Party from its obligations to make any payments of amounts then due for previous work or obligations contemplated and performed under this Agreement, and neither Party's time for performance shall be extended for any event which is reasonably within the control of such Party.

VII. LIABILITY, SUPPLEMENTAL SURETY BOND, AND NO IMMUNITY WAIVER

7.1 Each party to this Agreement agrees that it shall have no liability whatsoever for the actions or omissions of an individual employed by another party, regardless of where the individual's actions occurred. Each party is solely responsible for the actions and/or omissions of its employees and officers.

7.2 The County recommends that the District obtain an additional and adequate surety bond for the County and Tax Assessor/Collector specifically related to all services, actual and anticipated, to be performed and rendered hereunder. The District agrees to pay all associated premiums for such bond.

7.3 The Parties expressly understand and agree that, in the execution of this Agreement and the performance of obligations herein, the Parties do not waive, nor shall they be deemed to have waived, any immunity or defense that would otherwise be available to the Parties or their officials, officers, employees, and/or agents against claims arising in the exercise of governmental powers and functions, including, but not limited to, sovereign and/or governmental immunity. This Agreement is expressly made subject to the Parties' sovereign and/or governmental immunity, including, without limitation, Title 5 of the Texas Civil Practice and Remedies Code, and all applicable federal and state laws.

VIII.
MISCELLANEOUS

8.1 Notices. Any notice required under this Agreement shall be in writing and shall be duly served when deposited, with proper postage prepaid, and duly registered or certified, return receipt requested, in a United States Post Office, addressed as specified below. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States mail. Unless otherwise provided in this Agreement, all notices shall be delivered at the following addresses:

THE COUNTY:

Kristin R. Bulanek
Brazoria County Tax Assessor-Collector
111 East Locust
Angleton, TX 77515

THE DISTRICT:

Dax Philbin, Attorney
Brazoria County Emergency
Services District No. 5
6363 Woodway, Suite 800
Houston, Texas 77057

With a copy to:
Chief – Civil Division
Brazoria County Criminal
District Attorney's Office
111 E. Locust, Suite 408A
Angleton, Texas 77515

8.2 Severability. If any term or provision in this Agreement is, for any reason, held invalid, illegal, or unenforceable by any court of competent jurisdiction, the Parties shall by written amendment make it valid, legal, or enforceable; however, if any term or provision in this Agreement cannot be amended to make it valid, legal, or enforceable while still providing the effect desired by both Parties, said term or provision shall be deemed a separate, distinct, and independent provision, shall be constructed as having never been contained in this Agreement, and shall not affect the validity, legality, or enforceability of the remaining terms and provisions in this Agreement, which shall remain in full force and effect.

8.3 Amendment. No amendment, modification, or alteration of the terms or provisions of this Agreement shall be binding unless it is in writing, references this Agreement, is dated subsequent to the Effective Date of this Agreement, and is duly executed by authorized representatives of both Parties.

8.4 Authorized Representative. Each Party to this Agreement represents to the other Party that it is fully authorized to enter into this Agreement and to perform its obligations hereunder and that no waiver, consent, approval, or authorization from any third party is required to be obtained or made in connection with the execution, delivery, or performance of this Agreement in accordance with its terms, other than those that have been obtained.

8.5 No Joint Enterprise. Nothing in this Agreement shall be deemed or construed by the Parties, nor any third party, as creating a relationship of principal and agent, partnership, joint enterprise, common enterprise, joint venture, or joint owners between the Parties. This Agreement does not and shall not be construed to entitle either Party or any of their respective officials, employees, or agents, if applicable, to any benefit, privilege, or other amenities of employment from the other Party.

8.6 Successors and Assigns. Neither Party may assign or transfer its interest in or obligations under this Agreement, in whole or in part, without the prior written consent of the other Party. This Agreement binds and is for the sole and exclusive benefit of the Parties and their legal successors, including, without limitation, any successor governmental agency or entity to either Party.

8.7 Governing Law. This Agreement shall be governed by and construed in accordance with the laws and court decisions of the State of Texas.

8.8 Exclusive Jurisdiction and Venue. Exclusive jurisdiction and venue for all legal actions related to this Agreement shall be in Brazoria County, Texas. The Parties waive any objection to the adjudication of all court actions related to this Agreement in Brazoria County, Texas.

8.9 Authorship. This Agreement shall not be construed in favor of or against any Party on the basis that the Party did or did not author this Agreement.

8.10 Titles or Headings. Any titles or headings of sections and paragraphs in this Agreement are included solely for convenience, shall not be considered a part of the Agreement, shall not in any way serve to modify or restrict any term or provision, and shall not be considered in ascertaining intent.

8.11 Including. Wherever the word "including" is used, it is deemed to mean "including, without limitation."

8.12 Counterparts. This Agreement may be executed in one or more counterparts, all of which together will be deemed an original.

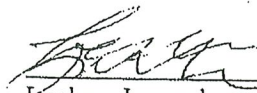
[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their following properly authorized officers, having the necessary authority to execute this Agreement on behalf of the Parties, and made this Agreement effective as of the last date listed below:

BRAZORIA COUNTY, TEXAS:

BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 5:

By: 
L.M. "Matt" Sebesta, Jr.
COUNTY JUDGE

By: 
Leshan Jayasekera
PRESIDENT

Date: 5/29/24

Date: 12 April 2024

By: 
Kristin R. Bulanek
TAX ASSESSOR-COLLECTOR

Date: 5/29/2024

THE STATE OF TEXAS §
 §
COUNTY OF BRAZORIA §

**INTERLOCAL COOPERATION AGREEMENT FOR
COLLECTION OF TAXES FOR DAMON INDEPENDENT SCHOOL DISTRICT**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between BRAZORIA COUNTY, TEXAS (the "County") and DAMON INDEPENDENT SCHOOL DISTRICT (the "District") (singularly and collectively, the "Party" and "Parties") pursuant to the Interlocal Cooperation Act, Texas Government Code chapter 791 and Texas Property Tax Code sections 6.23 and 6.24, with the agreement, consent, and participation of the Brazoria County Tax Assessor-Collector (the "Tax Assessor-Collector").

**I.
RECITALS**

1.1 The County is a political subdivision of the State of Texas, acting by and through its Commissioners Court.

1.2 The District is a political subdivision of the State of Texas, acting by and through its Governing Body.

1.3 The Tax Assessor-Collector is the duly elected tax assessor-collector for Brazoria County, Texas.

1.4 Texas Property Tax Code section 6.24 and Texas Government Code chapter 791 authorize political subdivisions of the State of Texas to enter into interlocal contracts for the provision of tax assessment and collection services.

1.5 The County, with the approval of the Tax Assessor-Collector, has agreed to provide tax assessment and collection services, as specified in this Agreement, for the District.

1.6 The District has agreed to authorize the County to provide tax assessment and collection services, as specified in this Agreement, for the District.

1.7 The District has the authority to authorize the County to act as tax assessor-collector, as specified in this Agreement, and the County has the authority to act in that capacity.

1.8 The County and the District agree it is in the best interest of the citizens of Brazoria County to enter into this Agreement.

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants and agreements set forth in this Agreement, the County and the District agree as follows:

II.

COUNTY OBLIGATIONS

The County hereby agrees, during the term of this Agreement, to the following:

2.1 The County shall comply with all provisions of the Texas Property Tax Code, as amended, regarding collection of ad valorem property taxes.

2.2 Except as otherwise provided in this Agreement, in all matters pertaining to the assessment and collection of taxes for the District, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection for the District for accounts within the jurisdiction of the District. The County's duties under this Agreement include, but are not limited to, performing timely and accurate calculations and publications of applicable tax rates and entering into agreements for the payment of delinquent taxes by installment as provided by Texas Property Tax Code section 33.02.

2.3 The taxes collected by the County for the District shall be remitted by electronic automated clearing house transactions ("ACH") to the District designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the District. The Tax Assessor-Collector shall remit to the District all tax proceeds collected for the District no less than twice weekly during heavy payment periods, as determined by the Tax Assessor-Collector, and no less than once weekly during slow periods. Actual funds collected by the Tax Assessor-Collector shall be remitted to the District within three (3) business days of receipt during heavy payment periods and within five (5) business days during slow periods. Disbursements shall be subject to the District bearing any ACH transfer fee required by an agreement between the County and the County's depository then in effect.

2.4 The Tax Assessor-Collector shall provide the District monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.5 The Tax Assessor-Collector shall provide the District annual reports, prepared by independent certified public accountants, on both the design of the system and compliance tests that are directed to specific objectives of internal accounting control. For the purpose of these reports, the "system" is the internal control structure policies and procedures of the office of the Tax Assessor-Collector, which includes the control environment, the accounting system, and the control procedures. These reports shall be in accordance with Statement of Auditing Standards Number 44, "Special-Purpose Reports on Internal Accounting Control at Service Organizations," as issued by the American Institute of Certified Public Accountants.

2.6 The Tax Assessor-Collector shall provide the District a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.7 The County shall bill the District no later than the 31st day of December each year for the annual charge for assessing and collecting taxes under this Agreement.

2.8 In performing services under this Agreement, neither the Tax Assessor-Collector, nor any official, employee, or agent of the Tax-Assessor Collector or the County, shall be

considered an officer or employee of the District.

III. DISTRICT OBLIGATIONS

The District hereby agrees, during the term of this Agreement, to the following:

3.1 The District shall comply with all provisions of the Texas Property Tax Code, as amended, regarding collection of ad valorem property taxes.

3.2 The District shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. the District shall reimburse the County for any additional costs incurred by County for any delay in adopting a tax rate.

3.3 For services rendered pursuant to this Agreement, the District agrees to pay the County an annual charge of Thirty-Six Cents (\$0.36) per parcel as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code section 6.27, which does not exceed the actual costs incurred, for assessing and collecting taxes for the District.

3.4 The Parties further agree the amount to be paid by the District to the County under this Agreement may be evaluated by the Tax Assessor-Collector, at a minimum, every three (3) years. The Parties agree the amount to be paid by the District to the County under this Agreement may be adjusted by the Tax Assessor-Collector after an evaluation. In the event of an adjustment, the Tax Assessor-Collector shall notify the District, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

3.5 The District shall pay the County amounts billed under this Agreement forty-five (45) days after the District's receipt of the bill. If such amounts are not timely paid, the County may withhold the amounts from future disbursements.

3.6 The District shall promptly provide to the Tax Assessor-Collector, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. The District shall provide accurate information to the Tax Assessor-Collector to permit the timely and accurate calculations and publications of applicable tax rates.

3.7 The District hereby designates the Tax Assessor-Collector as the person to perform calculations of all applicable tax rates and all other functions incident to those calculations, such as notices, as required by Texas Property Tax Code chapter 26 based on accurate information provided to the Tax Assessor-Collector from Appraisal Districts and the District.

3.8 The Parties acknowledge and agree that the District has and retains the exclusive authority to contract with private legal counsel for the collection of delinquent property taxes, as provided in Texas Property Tax Code section 6.30. The Tax Assessor-Collector shall cooperate with delinquent tax collection attorney(s) so designated and shall have the authority to pay said attorney(s) the fees or commissions agreed upon between the District and the attorney(s) out of

the proceeds received from the collection of delinquent tax accounts. In the event the District does not designate private legal counsel for the collection of delinquent property taxes, the District shall utilize the same private legal counsel as the County.

3.9 In the event the County waives any penalty and/or interest on any parcel, pursuant to Texas Property Tax Code section 33.011, the District consents to the waiver of the penalty and/or interest on the same parcel and hereby authorizes the County to waive such penalty and/or interest on behalf of the District.

3.10 The District's performance under this Agreement is conditioned on the appropriation of funds by the District on an annual basis for payment of the amounts owed to the County under this Agreement and shall constitute a commitment of current revenues only. The failure by the District governing body to appropriate funds sufficient for payment of the County's collections and performance herein shall be grounds for termination of this Agreement.

IV.

TERM AND TERMINATION

4.1 This Agreement shall be effective on March 26, 2024, and shall remain in full force and effect for one year, through March 25, 2025. This Agreement shall automatically renew on March 26, 2025, for a period of one (1) year, and shall automatically renew thereafter on an annual basis.

4.2 Either Party may terminate this Agreement for any reason by providing written notice to the other Party at least ninety (90) days prior to the date of termination. This Agreement may also be terminated at any time and for any reason, without any prior notice, upon written agreement by the Parties.

4.3 In the event of termination of this Agreement by the District, the District shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the District for the duration of the term of the Agreement and any renewal, and the County shall be relieved of all contractual obligations under this Agreement.

V.

ENTIRETY

5.1 This Agreement and all promises contained in it supersede any and all other agreements, either oral or in writing, between the Parties with respect to the subject matter of this Agreement.

5.2 The Agreement contains all the covenants and agreements between the Parties relating in any way to their obligations under this Agreement.

5.3 Each Party acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any Party, or anyone acting on behalf of any Party, that are not set forth in this Agreement, and that no agreement, statement, or promise not

contained in this Agreement shall be valid or binding.

VI.
FORCE MAJEURE

6.1 The Parties shall not be liable or responsible to each other for any delay, loss, failure, or inability to perform their obligations as described herein which is caused by "force majeure." The term "force majeure" includes, but is not limited to, acts of God, strikes, acts of a public enemy, wars, mines or other items of ordnance, blockages, public rioting, lightning, fire, hurricanes, floods, storms, explosions, inability to obtain materials, supplies, labor permits, servitudes, or rights of way, acts or restraints of any governmental authority, epidemics, landslides, lightning storms, earthquakes, washouts, arrests, restraints of rulers and peoples, civil disturbances, breakage or accident to machinery or lines of equipment, temporary failures of equipment, freezing of equipment, and any other causes, whether of the kinds specifically enumerated above or otherwise, which are not reasonably within the control of the Parties and which by the exercise of reasonable due diligence could not reasonably be prevented or overcome.

6.2 In the event time limits are not met under this Agreement as a result of force majeure, the Party whose performance is due shall have an extension of the time limit or deadline equal to the number of days for which the force majeure condition existed. After the force majeure condition has ended, the Agreement shall continue under the same operations and circumstances as existed prior to the force majeure event.

6.3 Events reasonably within the control of the respective Party shall not constitute force majeure and shall be remedied with the exercise of due diligence. The Parties shall use all reasonable means to remove all contingencies affecting the performance of this Agreement as quickly as is reasonably possible. This clause does not relieve any Party from its obligations to make any payments of amounts then due for previous work or obligations contemplated and performed under this Agreement, and neither Party's time for performance shall be extended for any event which is reasonably within the control of such Party.

VII.
LIABILITY, SUPPLEMENTAL SURETY BOND, AND NO IMMUNITY
WAIVER

7.1 Each party to this Agreement agrees that it shall have no liability whatsoever for the actions or omissions of an individual employed by another party, regardless of where the individual's actions occurred. Each party is solely responsible for the actions and/or omissions of its employees and officers.

7.2 The County recommends that the District obtain an additional and adequate surety bond for the County and Tax Assessor/Collector specifically related to all services, actual and anticipated, to be performed and rendered hereunder. The District agrees to pay all associated premiums for such bond.

7.3 The Parties expressly understand and agree that, in the execution of this Agreement

and the performance of obligations herein, the Parties do not waive, nor shall they be deemed to have waived, any immunity or defense that would otherwise be available to the Parties or their officials, officers, employees, and/or agents against claims arising in the exercise of governmental powers and functions, including, but not limited to, sovereign and/or governmental immunity. This Agreement is expressly made subject to the Parties' sovereign and/or governmental immunity, including, without limitation, Title 5 of the Texas Civil Practice and Remedies Code, and all applicable federal and state laws.

VIII.
MISCELLANEOUS

8.1 Notices. Any notice required under this Agreement shall be in writing and shall be duly served when deposited, with proper postage prepaid, and duly registered or certified, return receipt requested, in a United States Post Office, addressed as specified below. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States mail. Unless otherwise provided in this Agreement, all notices shall be delivered at the following addresses:

THE COUNTY:

Kristin R. Bulanek
Brazoria County Tax Assessor-Collector
111 East Locust
Angleton, TX 77515

THE DISTRICT:

Helen Noble
Board President
Damon ISD

With a copy to:

Chief – Civil Division
Brazoria County Criminal
District Attorney's Office
111 E. Locust, Suite 408A
Angleton, Texas 77515

8.2 Severability. If any term or provision in this Agreement is, for any reason, held invalid, illegal, or unenforceable by any court of competent jurisdiction, the Parties shall by written amendment make it valid, legal, or enforceable; however, if any term or provision in this Agreement cannot be amended to make it valid, legal, or enforceable while still providing the effect desired by both Parties, said term or provision shall be deemed a separate, distinct, and independent provision, shall be constructed as having never been contained in this Agreement, and shall not affect the validity, legality, or enforceability of the remaining terms and provisions in this Agreement, which shall remain in full force and effect.

8.3 Amendment. No amendment, modification, or alteration of the terms or provisions of this Agreement shall be binding unless it is in writing, references this Agreement, is dated subsequent to the Effective Date of this Agreement, and is duly executed by authorized representatives of both Parties.

8.4 Authorized Representative. Each Party to this Agreement represents to the other

Party that it is fully authorized to enter into this Agreement and to perform its obligations hereunder and that no waiver, consent, approval, or authorization from any third party is required to be obtained or made in connection with the execution, delivery, or performance of this Agreement in accordance with its terms, other than those that have been obtained.

8.5 No Joint Enterprise. Nothing in this Agreement shall be deemed or construed by the Parties, nor any third party, as creating a relationship of principal and agent, partnership, joint enterprise, common enterprise, joint venture, or joint owners between the Parties. This Agreement does not and shall not be construed to entitle either Party or any of their respective officials, employees, or agents, if applicable, to any benefit, privilege, or other amenities of employment from the other Party.

8.6 Successors and Assigns. Neither Party may assign or transfer its interest in or obligations under this Agreement, in whole or in part, without the prior written consent of the other Party. This Agreement binds and is for the sole and exclusive benefit of the Parties and their legal successors, including, without limitation, any successor governmental agency or entity to either Party.

8.7 Governing Law. This Agreement shall be governed by and construed in accordance with the laws and court decisions of the State of Texas.

8.8 Exclusive Jurisdiction and Venue. Exclusive jurisdiction and venue for all legal actions related to this Agreement shall be in Brazoria County, Texas. The Parties waive any objection to the adjudication of all court actions related to this Agreement in Brazoria County, Texas.

8.9 Authorship. This Agreement shall not be construed in favor of or against any Party on the basis that the Party did or did not author this Agreement.

8.10 Titles or Headings. Any titles or headings of sections and paragraphs in this Agreement are included solely for convenience, shall not be considered a part of the Agreement, shall not in any way serve to modify or restrict any term or provision, and shall not be considered in ascertaining intent.

8.11 Including. Wherever the word "including" is used, it is deemed to mean "including, without limitation."

8.12 Counterparts. This Agreement may be executed in one or more counterparts, all of which together will be deemed an original.

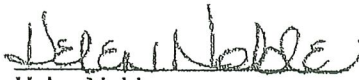
[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their following properly authorized officers, having the necessary authority to execute this Agreement on behalf of the Parties, and made this Agreement effective as of the last date listed below:

BRAZORIA COUNTY, TEXAS:

DAMON INDEPENDENT SCHOOL DISTRICT:

By: 
L.M. "Matt" Sebesta, Jr.

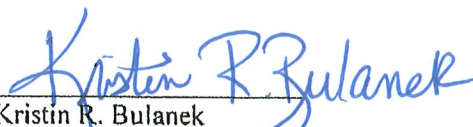
By: 
Helen Noble

COUNTY JUDGE

BOARD PRESIDENT, DAMON ISD

Date: 5/29/24

Date: April 18, 2024

By: 
Kristin R. Bulanek
TAX ASSESSOR-COLLECTOR

Date: 5/29/2024

THE STATE OF TEXAS §
 §
COUNTY OF BRAZORIA §

**INTERLOCAL COOPERATION AGREEMENT FOR
COLLECTION OF TAXES AND PID ASSESSMENTS FOR CITY OF CLUTE**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between **BRAZORIA COUNTY, TEXAS** (the "County") and City of Clute (the "City") (singularly and collectively, the "Party" and "Parties") pursuant to the Interlocal Cooperation Act, Texas Government Code chapter 791, Texas Property Tax Code sections 6.23 and 6.24, and Texas Local Government Code section 372.0175, with the agreement, consent, and participation of the Brazoria County Tax Assessor-Collector (the "Tax Assessor-Collector").

**I.
RECITALS**

1.1 The County is a political subdivision of the State of Texas, acting by and through its Commissioners Court.

1.2 The City is a political subdivision of the State of Texas, acting by and through its governing body.

1.3 The Tax Assessor-Collector is the duly elected tax assessor-collector for Brazoria County, Texas.

1.4 Texas Property Tax Code section 6.24, Texas Local Government Code section 372.0175, and Texas Government Code chapter 791 authorize political subdivisions of the State of Texas to enter into interlocal contracts for the provision of tax assessment and collection services and public improvement district ("PID") assessment collection services.

1.5 The County, with the approval of the Tax Assessor-Collector, has agreed to provide tax assessment and collection services and PID assessment collection services, as specified in this Agreement, for the City.

1.6 The City has agreed to authorize the County to provide tax assessment and collection services and PID assessment collection services, as specified in this Agreement, for the City.

1.7 The City has the authority to authorize the County to act as tax assessor-collector, as specified in this Agreement, and the County has the authority to act in that capacity.

1.8 The County and the City agree it is in the best interest of the citizens of Brazoria County to enter into this Agreement.

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants and agreements set forth in this Agreement, the County and the City agree as follows:

II. **COUNTY OBLIGATIONS**

The County hereby agrees, during the term of this Agreement, to the following:

2.1 The County shall comply with all provisions of the Texas Property Tax Code and Local Government Code, as amended, regarding collection of ad valorem property taxes and PID assessments.

2.2 Except as otherwise provided in this Agreement, in all matters pertaining to the assessment and collection of taxes for the City, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection and PID assessment collection for the City for accounts within the jurisdiction of the City. The County's duties under this Agreement include, but are not limited to, performing timely and accurate calculations and publications of applicable tax rates and entering into agreements for the payment of delinquent taxes by installment as provided by Texas Property Tax Code section 33.02.

2.3 The Tax Assessor-Collector shall provide customary notices and billings concerning taxes and PID assessments owed to the City and will collect and process through the County's bank account all income received therefrom, in the general manner and at the same times in which the Tax Assessor-Collector assesses and collects taxes for the County and other taxing entities.

2.4 The taxes and assessments collected by the County for the City shall be remitted by electronic automated clearing house transactions ("ACH") to the City's designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the City. The Tax Assessor-Collector shall remit to the City all tax proceeds and PID assessments collected for the City no less than twice weekly during heavy payment periods, as determined by the Tax Assessor-Collector, and no less than once weekly during slow periods. Actual funds collected by the Tax Assessor-Collector shall be remitted to the City within three (3) business days of receipt during heavy payment periods and within five (5) business days during slow periods. Disbursements shall be subject to the City bearing any ACH transfer fee required by an agreement between the County and the County's depository then in effect.

2.5 The Tax Assessor-Collector shall provide the City monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.6 The Tax Assessor-Collector shall provide the City annual reports, prepared by independent certified public accountants, on both the design of the system and compliance tests that are directed to specific objectives of internal accounting control. For the purpose of these reports, the "system" is the internal control structure policies and procedures of the office of the Tax Assessor-Collector, which includes the control environment, the accounting system, and the control procedures. These reports shall be in accordance with Statement of Auditing Standards Number 44, "Special-Purpose Reports on Internal Accounting Control at Service Organizations," as issued by the American Institute of Certified Public Accountants.

2.7 The Tax Assessor-Collector shall provide the City a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.8 The County shall bill the City no later than the 31st day of December each year for the annual charge for assessing and collecting taxes and PID assessments under this Agreement.

2.9 In performing services under this Agreement, neither the Tax Assessor-Collector, nor any official, employee, or agent of the Tax-Assessor Collector or the County, shall be considered an officer or employee of the City.

III. CITY OBLIGATIONS

The City hereby agrees, during the term of this Agreement, to the following:

3.1 The City shall comply with all provisions of the Texas Property Tax Code and Local Government Code, as amended, regarding collection of ad valorem property taxes and PID assessments.

3.2 The City shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. The City shall reimburse the County for any additional costs incurred by County for any delay in adopting a tax rate.

3.3 For services related to the collection of ad valorem property taxes rendered pursuant to this Agreement, the City agrees to pay the County an annual charge of Thirty-Six Cents (\$0.36) per parcel as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code section 6.27, which does not exceed the actual costs incurred, for assessing and collecting taxes for the City.

3.4 For services related to PID assessment collection rendered pursuant to this Agreement, the City shall also pay the County the following for each PID: (1) an annual charge of Thirty-Six Cents (\$0.36) per parcel and (2) an initial set-up fee of One Thousand Dollars and No Cents (\$1,000.00), as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code Section 6.27, which does not exceed the actual costs incurred, for collecting PID assessments for the City.

3.5 The Parties further agree the amount to be paid by the City to the County under this Agreement may be evaluated by the Tax Assessor-Collector, at a minimum, every three (3) years. The Parties agree the amount to be paid by the City to the County under this Agreement may be adjusted by the Tax Assessor-Collector after an evaluation. In the event of an adjustment, the Tax Assessor-Collector shall notify the City, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

3.6 The City shall pay the County amounts billed under this Agreement forty-five (45)

days after the City's receipt of the bill. If such amounts are not timely paid, the County may withhold the amounts from future disbursements.

3.7 The City shall ensure the Tax Assessor-Collector is notified no later than May 1 of the applicable year when requested to collect assessments for a new PID. The City shall also ensure the Tax Assessor-Collector is provided an assessment roll for each PID no later than September 1 of each year.

3.8 The City shall promptly provide to the Tax Assessor-Collector, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. The City shall provide accurate information to the Tax Assessor-Collector to permit the timely and accurate calculations and publications of applicable tax rates.

3.9 The City hereby designates the Tax Assessor-Collector as the person to perform calculations of all applicable tax rates and all other functions incident to those calculations, such as notices, as required by Texas Property Tax Code chapter 26 based on accurate information provided to the Tax Assessor-Collector from Appraisal Districts and the City.

3.10 The Parties acknowledge and agree that the City has and retains the exclusive authority to contract with private legal counsel for the collection of delinquent property taxes and PID assessments, as provided in Texas Property Tax Code section 6.30. The Tax Assessor-Collector shall cooperate with delinquent tax collection attorney(s) so designated and shall have the authority to pay said attorney(s) the fees or commissions agreed upon between the City and the attorney(s) out of the proceeds received from the collection of delinquent tax accounts and PID assessments. In the event the City does not designate private legal counsel for the collection of delinquent property taxes and PID assessments, the City shall utilize the same private legal counsel as the County.

3.11 In the event the County waives any penalty and/or interest on any parcel, pursuant to Texas Property Tax Code section 33.011, the City consents to the waiver of the penalty and/or interest on the same parcel and hereby authorizes the County to waive such penalty and/or interest on behalf of the City.

3.12 The City's performance under this Agreement is conditioned on the appropriation of funds by the City on an annual basis for payment of the amounts owed to the County under this Agreement and shall constitute a commitment of current revenues only. The failure by the City's governing body to appropriate funds sufficient for payment of the County's collections and performance herein shall be grounds for termination of this Agreement.

IV. TERM AND TERMINATION

4.1 This Agreement shall be effective on May 1, 2024, and shall remain in full force and effect for one year, through April 30, 2025. This Agreement shall automatically renew on

May 1, 2025, for a period of one (1) year, and shall automatically renew thereafter on an annual basis.

4.2 Either Party may terminate this Agreement for any reason by providing written notice to the other Party at least ninety (90) days prior to the date of termination. This Agreement may also be terminated at any time and for any reason, without any prior notice, upon written agreement by the Parties.

4.3 In the event of termination of this Agreement by the City, the City shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the City for the duration of the term of the Agreement and any renewal, and the County shall be relieved of all contractual obligations under this Agreement.

V. ENTIRETY

5.1 This Agreement and all promises contained in it supersede any and all other agreements, either oral or in writing, between the Parties with respect to the subject matter of this Agreement.

5.2 The Agreement contains all the covenants and agreements between the Parties relating in any way to their obligations under this Agreement.

5.3 Each Party acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any Party, or anyone acting on behalf of any Party, that are not set forth in this Agreement, and that no agreement, statement, or promise not contained in this Agreement shall be valid or binding.

VI. FORCE MAJEURE

6.1 The Parties shall not be liable or responsible to each other for any delay, loss, failure, or inability to perform their obligations as described herein which is caused by "force majeure." The term "force majeure" includes, but is not limited to, acts of God, strikes, acts of a public enemy, wars, mines or other items of ordnance, blockages, public rioting, lightning, fire, hurricanes, floods, storms, explosions, inability to obtain materials, supplies, labor permits, servitudes, or rights of way, acts or restraints of any governmental authority, epidemics, landslides, lightning storms, earthquakes, washouts, arrests, restraints of rulers and peoples, civil disturbances, breakage or accident to machinery or lines of equipment, temporary failures of equipment, freezing of equipment, and any other causes, whether of the kinds specifically enumerated above or otherwise, which are not reasonably within the control of the Parties and which by the exercise of reasonable due diligence could not reasonably be prevented or overcome.

6.2 In the event time limits are not met under this Agreement as a result of force majeure, the Party whose performance is due shall have an extension of the time limit or deadline equal to the number of days for which the force majeure condition existed. After the force majeure

condition has ended, the Agreement shall continue under the same operations and circumstances as existed prior to the force majeure event.

6.3 Events reasonably within the control of the respective Party shall not constitute force majeure and shall be remedied with the exercise of due diligence. The Parties shall use all reasonable means to remove all contingencies affecting the performance of this Agreement as quickly as is reasonably possible. This clause does not relieve any Party from its obligations to make any payments of amounts then due for previous work or obligations contemplated and performed under this Agreement, and neither Party's time for performance shall be extended for any event which is reasonably within the control of such Party.

VII.
LIABILITY, SUPPLEMENTAL SURETY BOND,
AND NO IMMUNITY WAIVER

7.1 Each party to this Agreement agrees that it shall have no liability whatsoever for the actions or omissions of an individual employed by another party, regardless of where the individual's actions occurred. Each party is solely responsible for the actions and/or omissions of its employees and officers.

7.2 The County recommends that the City obtain an additional and adequate surety bond for the County and Tax Assessor/Collector specifically related to all services, actual and anticipated, to be performed and rendered hereunder. The City agrees to pay all associated premiums for such bond.

7.3 The Parties expressly understand and agree that, in the execution of this Agreement and the performance of obligations herein, the Parties do not waive, nor shall they be deemed to have waived, any immunity or defense that would otherwise be available to the Parties or their officials, officers, employees, and/or agents against claims arising in the exercise of governmental powers and functions, including, but not limited to, sovereign and/or governmental immunity. This Agreement is expressly made subject to the Parties' sovereign and/or governmental immunity, including, without limitation, Title 5 of the Texas Civil Practice and Remedies Code, and all applicable federal and state laws.

VIII.
MISCELLANEOUS

8.1 Notices. Any notice required under this Agreement shall be in writing and shall be duly served when deposited, with proper postage prepaid, and duly registered or certified, return receipt requested, in a United States Post Office, addressed as specified below. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States mail. Unless otherwise provided in this Agreement, all notices shall be delivered at the following addresses:

THE COUNTY:
Kristin R. Bulanek
Brazoria County Tax Assessor-Collector
111 East Locust
Angleton, TX 77515

THE CITY:
CJ Snipes
City Manager
108 E. Main Street
Clute, Texas 77531

With a copy to:
Chief – Civil Division
Brazoria County Criminal
District Attorney’s Office
111 E. Locust, Suite 408A
Angleton, Texas 77515

Michael J. Darlow
Perdue Brandon Fielder Collins
& Mott LLP
1235 North Loop West, Suite 600
Houston, Texas 77008

8.2 Severability. If any term or provision in this Agreement is, for any reason, held invalid, illegal, or unenforceable by any court of competent jurisdiction, the Parties shall by written amendment make it valid, legal, or enforceable; however, if any term or provision in this Agreement cannot be amended to make it valid, legal, or enforceable while still providing the effect desired by both Parties, said term or provision shall be deemed a separate, distinct, and independent provision, shall be constructed as having never been contained in this Agreement, and shall not affect the validity, legality, or enforceability of the remaining terms and provisions in this Agreement, which shall remain in full force and effect.

8.3 Amendment. No amendment, modification, or alteration of the terms or provisions of this Agreement shall be binding unless it is in writing, references this Agreement, is dated subsequent to the Effective Date of this Agreement, and is duly executed by authorized representatives of both Parties.

8.4 Authorized Representative. Each Party to this Agreement represents to the other Party that it is fully authorized to enter into this Agreement and to perform its obligations hereunder and that no waiver, consent, approval, or authorization from any third party is required to be obtained or made in connection with the execution, delivery, or performance of this Agreement in accordance with its terms, other than those that have been obtained.

8.5 No Joint Enterprise. Nothing in this Agreement shall be deemed or construed by the Parties, nor any third party, as creating a relationship of principal and agent, partnership, joint enterprise, common enterprise, joint venture, or joint owners between the Parties. This Agreement does not and shall not be construed to entitle either Party or any of their respective officials, employees, or agents, if applicable, to any benefit, privilege, or other amenities of employment from the other Party.

8.6 Successors and Assigns. Neither Party may assign or transfer its interest in or obligations under this Agreement, in whole or in part, without the prior written consent of the other Party. This Agreement binds and is for the sole and exclusive benefit of the Parties and their legal successors, including, without limitation, any successor governmental agency or entity to either Party.

8.7 Governing Law. This Agreement shall be governed by and construed in accordance with the laws and court decisions of the State of Texas.

8.8 Exclusive Jurisdiction and Venue. Exclusive jurisdiction and venue for all legal actions related to this Agreement shall be in Brazoria County, Texas. The Parties waive any objection to the adjudication of all court actions related to this Agreement in Brazoria County, Texas.

8.9 Authorship. This Agreement shall not be construed in favor of or against any Party on the basis that the Party did or did not authorize this Agreement.

8.10 Titles or Headings. Any titles or headings of sections and paragraphs in this Agreement are included solely for convenience, shall not be considered a part of the Agreement, shall not in any way serve to modify or restrict any term or provision, and shall not be considered in ascertaining intent.

8.11 Including. Wherever the word "including" is used, it is deemed to mean "including, without limitation."

8.12 Counterparts. This Agreement may be executed in one or more counterparts, all of which together will be deemed an original.


IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their following properly authorized officers, having the necessary authority to execute this Agreement on behalf of the Parties, and made this Agreement effective as of the last date listed below:

BRAZORIA COUNTY, TEXAS:


By: 
L.M. "Matt" Sebesta, Jr.
COUNTY JUDGE

Date: 5/29/24

CITY OF CLUTE:

By: 
Calvin Shiflet
MAYOR

Date: April 25, 2024

By: 
Kristin R. Bulanek
TAX ASSESSOR-COLLECTOR

Date: 5/29/2024

THE STATE OF TEXAS §
 §
COUNTY OF BRAZORIA §

**INTERLOCAL COOPERATION AGREEMENT FOR
COLLECTION OF TAXES AND PID ASSESSMENTS FOR VILLAGE OF JONES
CREEK**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between **BRAZORIA COUNTY, TEXAS** (the "County") and **VILLAGE OF JONES CREEK** (the "Village") (singularly and collectively, the "Party" and "Parties") pursuant to the Interlocal Cooperation Act, Texas Government Code chapter 791, Texas Property Tax Code sections 6.23 and 6.24, and Texas Local Government Code section 372.0175, with the agreement, consent, and participation of the Brazoria County Tax Assessor-Collector (the "Tax Assessor-Collector").

**I.
RECITALS**

1.1 The County is a political subdivision of the State of Texas, acting by and through its Commissioners Court.

1.2 The Village is a political subdivision of the State of Texas, acting by and through its governing body.

1.3 The Tax Assessor-Collector is the duly elected tax assessor-collector for Brazoria County, Texas.

1.4 Texas Property Tax Code section 6.24, Texas Local Government Code section 372.0175, and Texas Government Code chapter 791 authorize political subdivisions of the State of Texas to enter into interlocal contracts for the provision of tax assessment and collection services and public improvement district ("PID") assessment collection services.

1.5 The County, with the approval of the Tax Assessor-Collector, has agreed to provide tax assessment and collection services and PID assessment collection services, as specified in this Agreement, for the Village.

1.6 The Village has agreed to authorize the County to provide tax assessment and collection services and PID assessment collection services, as specified in this Agreement, for the Village.

1.7 The Village has the authority to authorize the County to act as tax assessor-collector, as specified in this Agreement, and the County has the authority to act in that capacity.

1.8 The County and the Village agree it is in the best interest of the citizens of Brazoria County to enter into this Agreement.

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants

and agreements set forth in this Agreement, the County and the Village agree as follows:

II.
COUNTY OBLIGATIONS

The County hereby agrees, during the term of this Agreement, to the following:

2.1 The County shall comply with all provisions of the Texas Property Tax Code and Local Government Code, as amended, regarding collection of ad valorem property taxes and PID assessments.

2.2 Except as otherwise provided in this Agreement, in all matters pertaining to the assessment and collection of taxes for the Village, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection and PID assessment collection for the Village for accounts within the jurisdiction of the Village. The County's duties under this Agreement include, but are not limited to, performing timely and accurate calculations and publications of applicable tax rates and entering into agreements for the payment of delinquent taxes by installment as provided by Texas Property Tax Code section 33.02.

2.3 The Tax Assessor-Collector shall provide customary notices and billings concerning taxes and PID assessments owed to the Village and will collect and process through the County's bank account all income received therefrom, in the general manner and at the same times in which the Tax Assessor-Collector assesses and collects taxes for the County and other taxing entities.

2.4 The taxes and assessments collected by the County for the Village shall be remitted by electronic automated clearing house transactions ("ACH") to the Village's designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the Village. The Tax Assessor-Collector shall remit to the Village all tax proceeds and PID assessments collected for the Village no less than twice weekly during heavy payment periods, as determined by the Tax Assessor-Collector, and no less than once weekly during slow periods. Actual funds collected by the Tax Assessor-Collector shall be remitted to the Village within three (3) business days of receipt during heavy payment periods and within five (5) business days during slow periods. Disbursements shall be subject to the Village bearing any ACH transfer fee required by an agreement between the County and the County's depository then in effect.

2.5 The Tax Assessor-Collector shall provide the Village monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.6 The Tax Assessor-Collector shall provide the Village annual reports, prepared by independent certified public accountants, on both the design of the system and compliance tests that are directed to specific objectives of internal accounting control. For the purpose of these reports, the "system" is the internal control structure policies and procedures of the office of the Tax Assessor-Collector, which includes the control environment, the accounting system, and the control procedures. These reports shall be in accordance with Statement of Auditing Standards

Number 44, "Special-Purpose Reports on Internal Accounting Control at Service Organizations," as issued by the American Institute of Certified Public Accountants.

2.7 The Tax Assessor-Collector shall provide the Village a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.8 The County shall bill the Village no later than the 31st day of December each year for the annual charge for assessing and collecting taxes and PID assessments under this Agreement.

2.9 In performing services under this Agreement, neither the Tax Assessor-Collector, nor any official, employee, or agent of the Tax-Assessor Collector or the County, shall be considered an officer or employee of the Village.

III. VILLAGE OBLIGATIONS

The Village hereby agrees, during the term of this Agreement, to the following:

3.1 The Village shall comply with all provisions of the Texas Property Tax Code and Local Government Code, as amended, regarding collection of ad valorem property taxes and PID assessments.

3.2 The Village shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. The Village shall reimburse the County for any additional costs incurred by County for any delay in adopting a tax rate.

3.3 For services related to the collection of ad valorem property taxes rendered pursuant to this Agreement, the Village agrees to pay the County an annual charge of Thirty-Six Cents (\$0.36) per parcel as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code section 6.27, which does not exceed the actual costs incurred, for assessing and collecting taxes for the Village.

3.4 For services related to PID assessment collection rendered pursuant to this Agreement, the Village shall also pay the County the following for each PID: (1) an annual charge of Thirty-Six Cents (\$0.36) per parcel and (2) an initial set-up fee of One Thousand Dollars and No Cents (\$1,000.00), as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code Section 6.27, which does not exceed the actual costs incurred, for collecting PID assessments for the Village.

3.5 The Parties further agree the amount to be paid by the Village to the County under this Agreement may be evaluated by the Tax Assessor-Collector, at a minimum, every three (3) years. The Parties agree the amount to be paid by the Village to the County under this Agreement may be adjusted by the Tax Assessor-Collector after an evaluation. In the event of an adjustment, the Tax Assessor-Collector shall notify the Village, and this Agreement shall then renew at the

adjusted rate without need to amend this Agreement.

3.6 The Village shall pay the County amounts billed under this Agreement forty-five (45) days after the Village's receipt of the bill. If such amounts are not timely paid, the County may withhold the amounts from future disbursements.

3.7 The Village shall ensure the Tax Assessor-Collector is notified no later than May 1 of the applicable year when requested to collect assessments for a new PID. The Village shall also ensure the Tax Assessor-Collector is provided an assessment roll for each PID no later than September 1 of each year.

3.8 The Village shall promptly provide to the Tax Assessor-Collector, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. The Village shall provide accurate information to the Tax Assessor-Collector to permit the timely and accurate calculations and publications of applicable tax rates.

3.9 The Village hereby designates the Tax Assessor-Collector as the person to perform calculations of all applicable tax rates and all other functions incident to those calculations, such as notices, as required by Texas Property Tax Code chapter 26 based on accurate information provided to the Tax Assessor-Collector from Appraisal Districts and the Village.

3.10 The Parties acknowledge and agree that the Village has and retains the exclusive authority to contract with private legal counsel for the collection of delinquent property taxes and PID assessments, as provided in Texas Property Tax Code section 6.30. The Tax Assessor-Collector shall cooperate with delinquent tax collection attorney(s) so designated and shall have the authority to pay said attorney(s) the fees or commissions agreed upon between the Village and the attorney(s) out of the proceeds received from the collection of delinquent tax accounts and PID assessments. In the event the Village does not designate private legal counsel for the collection of delinquent property taxes and PID assessments, the Village shall utilize the same private legal counsel as the County.

3.11 In the event the County waives any penalty and/or interest on any parcel, pursuant to Texas Property Tax Code section 33.011, the Village consents to the waiver of the penalty and/or interest on the same parcel and hereby authorizes the County to waive such penalty and/or interest on behalf of the Village.

3.12 The Village's performance under this Agreement is conditioned on the appropriation of funds by the Village on an annual basis for payment of the amounts owed to the County under this Agreement and shall constitute a commitment of current revenues only. The failure by the Village's governing body to appropriate funds sufficient for payment of the County's collections and performance herein shall be grounds for termination of this Agreement.

IV. TERM AND TERMINATION

4.1 This Agreement shall be effective on May 1, 2024, and shall remain in full force and effect for one year, through April 30, 2025. This Agreement shall automatically renew on May 1, 2025, for a period of one (1) year, and shall automatically renew thereafter on an annual basis.

4.2 Either Party may terminate this Agreement for any reason by providing written notice to the other Party at least ninety (90) days prior to the date of termination. This Agreement may also be terminated at any time and for any reason, without any prior notice, upon written agreement by the Parties.

4.3 In the event of termination of this Agreement by the Village, the Village shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the Village for the duration of the term of the Agreement and any renewal, and the County shall be relieved of all contractual obligations under this Agreement.

V. ENTIRETY

5.1 This Agreement and all promises contained in it supersede any and all other agreements, either oral or in writing, between the Parties with respect to the subject matter of this Agreement.

5.2 The Agreement contains all the covenants and agreements between the Parties relating in any way to their obligations under this Agreement.

5.3 Each Party acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any Party, or anyone acting on behalf of any Party, that are not set forth in this Agreement, and that no agreement, statement, or promise not contained in this Agreement shall be valid or binding.

VI. FORCE MAJEURE

6.1 The Parties shall not be liable or responsible to each other for any delay, loss, failure, or inability to perform their obligations as described herein which is caused by "force majeure." The term "force majeure" includes, but is not limited to, acts of God, strikes, acts of a public enemy, wars, mines or other items of ordnance, blockages, public rioting, lightning, fire, hurricanes, floods, storms, explosions, inability to obtain materials, supplies, labor permits, servitudes, or rights of way, acts or restraints of any governmental authority, epidemics, landslides, lightning storms, earthquakes, washouts, arrests, restraints of rulers and peoples, civil disturbances, breakage or accident to machinery or lines of equipment, temporary failures of equipment, freezing of equipment, and any other causes, whether of the kinds specifically enumerated above or otherwise, which are not reasonably within the control of the Parties and which by the exercise of reasonable due diligence could not reasonably be prevented or overcome.

6.2 In the event time limits are not met under this Agreement as a result of force majeure, the Party whose performance is due shall have an extension of the time limit or deadline equal to the number of days for which the force majeure condition existed. After the force majeure condition has ended, the Agreement shall continue under the same operations and circumstances as existed prior to the force majeure event.

6.3 Events reasonably within the control of the respective Party shall not constitute force majeure and shall be remedied with the exercise of due diligence. The Parties shall use all reasonable means to remove all contingencies affecting the performance of this Agreement as quickly as is reasonably possible. This clause does not relieve any Party from its obligations to make any payments of amounts then due for previous work or obligations contemplated and performed under this Agreement, and neither Party's time for performance shall be extended for any event which is reasonably within the control of such Party.

VII.
LIABILITY, SUPPLEMENTAL SURETY BOND,
AND NO IMMUNITY WAIVER

7.1 Each party to this Agreement agrees that it shall have no liability whatsoever for the actions or omissions of an individual employed by another party, regardless of where the individual's actions occurred. Each party is solely responsible for the actions and/or omissions of its employees and officers.

7.2 The County recommends that the Village obtain an additional and adequate surety bond for the County and Tax Assessor/Collector specifically related to all services, actual and anticipated, to be performed and rendered hereunder. The Village agrees to pay all associated premiums for such bond.

7.3 The Parties expressly understand and agree that, in the execution of this Agreement and the performance of obligations herein, the Parties do not waive, nor shall they be deemed to have waived, any immunity or defense that would otherwise be available to the Parties or their officials, officers, employees, and/or agents against claims arising in the exercise of governmental powers and functions, including, but not limited to, sovereign and/or governmental immunity. This Agreement is expressly made subject to the Parties' sovereign and/or governmental immunity, including, without limitation, Title 5 of the Texas Civil Practice and Remedies Code, and all applicable federal and state laws.

VIII.
MISCELLANEOUS

8.1 Notices. Any notice required under this Agreement shall be in writing and shall be duly served when deposited, with proper postage prepaid, and duly registered or certified, return receipt requested, in a United States Post Office, addressed as specified below. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States mail. Unless otherwise provided in this Agreement, all notices shall be delivered at the following addresses:

THE COUNTY:

Kristin R. Bulanek
 Brazoria County Tax Assessor-Collector
 111 East Locust
 Angleton, TX 77515

THE VILLAGE:

Terry Jeffers
 Mayor
 7207 Stephen F. Austin Rd.
 Jones Creek, TX 77541

With a copy to:

Chief – Civil Division
 Brazoria County Criminal
 District Attorney’s Office
 111 E. Locust, Suite 408A
 Angleton, Texas 77515

Lauren Grayson
 City Secretary
 7207 Stephen F Austin Rd.
 Jones Creek, TX 77541

8.2 Severability. If any term or provision in this Agreement is, for any reason, held invalid, illegal, or unenforceable by any court of competent jurisdiction, the Parties shall by written amendment make it valid, legal, or enforceable; however, if any term or provision in this Agreement cannot be amended to make it valid, legal, or enforceable while still providing the effect desired by both Parties, said term or provision shall be deemed a separate, distinct, and independent provision, shall be constructed as having never been contained in this Agreement, and shall not affect the validity, legality, or enforceability of the remaining terms and provisions in this Agreement, which shall remain in full force and effect.

8.3 Amendment. No amendment, modification, or alteration of the terms or provisions of this Agreement shall be binding unless it is in writing, references this Agreement, is dated subsequent to the Effective Date of this Agreement, and is duly executed by authorized representatives of both Parties.

8.4 Authorized Representative. Each Party to this Agreement represents to the other Party that it is fully authorized to enter into this Agreement and to perform its obligations hereunder and that no waiver, consent, approval, or authorization from any third party is required to be obtained or made in connection with the execution, delivery, or performance of this Agreement in accordance with its terms, other than those that have been obtained.

8.5 No Joint Enterprise. Nothing in this Agreement shall be deemed or construed by the Parties, nor any third party, as creating a relationship of principal and agent, partnership, joint enterprise, common enterprise, joint venture, or joint owners between the Parties. This Agreement does not and shall not be construed to entitle either Party or any of their respective officials, employees, or agents, if applicable, to any benefit, privilege, or other amenities of employment from the other Party.

8.6 Successors and Assigns. Neither Party may assign or transfer its interest in or obligations under this Agreement, in whole or in part, without the prior written consent of the other Party. This Agreement binds and is for the sole and exclusive benefit of the Parties and their legal

successors, including, without limitation, any successor governmental agency or entity to either Party.

8.7 Governing Law. This Agreement shall be governed by and construed in accordance with the laws and court decisions of the State of Texas.

8.8 Exclusive Jurisdiction and Venue. Exclusive jurisdiction and venue for all legal actions related to this Agreement shall be in Brazoria County, Texas. The Parties waive any objection to the adjudication of all court actions related to this Agreement in Brazoria County, Texas.

8.9 Authorship. This Agreement shall not be construed in favor of or against any Party on the basis that the Party did or did not author this Agreement.

8.10 Titles or Headings. Any titles or headings of sections and paragraphs in this Agreement are included solely for convenience, shall not be considered a part of the Agreement, shall not in any way serve to modify or restrict any term or provision, and shall not be considered in ascertaining intent.

8.11 Including. Wherever the word "including" is used, it is deemed to mean "including, without limitation."

8.12 Counterparts. This Agreement may be executed in one or more counterparts, all of which together will be deemed an original.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their following properly authorized officers, having the necessary authority to execute this Agreement on behalf of the Parties, and made this Agreement effective as of the last date listed below:

BRAZORIA COUNTY, TEXAS:

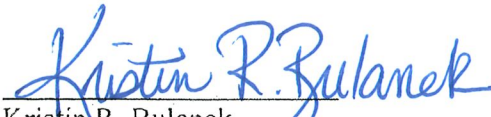
By: 
L.M. "Matt" Sebesta, Jr.
COUNTY JUDGE

Date: 5/29/24

VILLAGE OF JONES CREEK:

By: 
Terry Jeffers
Mayor

Date: 4/16/2024

By: 
Kristin R. Bulanek
TAX ASSESSOR-COLLECTOR

Date: 5/29/2024

THE STATE OF TEXAS §
 §
COUNTY OF BRAZORIA §

**INTERLOCAL COOPERATION AGREEMENT FOR
COLLECTION OF TAXES AND PID ASSESSMENTS FOR
VILLAGE OF SURFSIDE BEACH**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between **BRAZORIA COUNTY, TEXAS** (the "County") and **VILLAGE OF SURFSIDE BEACH** (the "Village") (singularly and collectively, the "Party" and "Parties") pursuant to the Interlocal Cooperation Act, Texas Government Code chapter 791, Texas Property Tax Code sections 6.23 and 6.24, and Texas Local Government Code section 372.0175, with the agreement, consent, and participation of the Brazoria County Tax Assessor-Collector (the "Tax Assessor-Collector").

**I.
RECITALS**

1.1 The County is a political subdivision of the State of Texas, acting by and through its Commissioners Court.

1.2 The Village is a political subdivision of the State of Texas, acting by and through its governing body.

1.3 The Tax Assessor-Collector is the duly elected tax assessor-collector for Brazoria County, Texas.

1.4 Texas Property Tax Code section 6.24, Texas Local Government Code section 372.0175, and Texas Government Code chapter 791 authorize political subdivisions of the State of Texas to enter into interlocal contracts for the provision of tax assessment and collection services and public improvement district ("PID") assessment collection services.

1.5 The County, with the approval of the Tax Assessor-Collector, has agreed to provide tax assessment and collection services and PID assessment collection services, as specified in this Agreement, for the Village.

1.6 The Village has agreed to authorize the County to provide tax assessment and collection services and PID assessment collection services, as specified in this Agreement, for the Village.

1.7 The Village has the authority to authorize the County to act as tax assessor-collector, as specified in this Agreement, and the County has the authority to act in that capacity.

1.8 The County and the Village agree it is in the best interest of the citizens of Brazoria County to enter into this Agreement.

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants and agreements set forth in this Agreement, the County and the Village agree as follows:

II.
COUNTY OBLIGATIONS

The County hereby agrees, during the term of this Agreement, to the following:

2.1 The County shall comply with all provisions of the Texas Property Tax Code and Local Government Code, as amended, regarding collection of ad valorem property taxes and PID assessments.

2.2 Except as otherwise provided in this Agreement, in all matters pertaining to the assessment and collection of taxes for the Village, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection and PID assessment collection for the Village for accounts within the jurisdiction of the Village. The County's duties under this Agreement include, but are not limited to, performing timely and accurate calculations and publications of applicable tax rates and entering into agreements for the payment of delinquent taxes by installment as provided by Texas Property Tax Code section 33.02.

2.3 The Tax Assessor-Collector shall provide customary notices and billings concerning taxes and PID assessments owed to the Village and will collect and process through the County's bank account all income received therefrom, in the general manner and at the same times in which the Tax Assessor-Collector assesses and collects taxes for the County and other taxing entities.

2.4 The taxes and assessments collected by the County for the Village shall be remitted by electronic automated clearing house transactions ("ACH") to the Village's designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the Village. The Tax Assessor-Collector shall remit to the Village all tax proceeds and PID assessments collected for the Village no less than twice weekly during heavy payment periods, as determined by the Tax Assessor-Collector, and no less than once weekly during slow periods. Actual funds collected by the Tax Assessor-Collector shall be remitted to the Village within three (3) business days of receipt during heavy payment periods and within five (5) business days during slow periods. Disbursements shall be subject to the Village bearing any ACH transfer fee required by an agreement between the County and the County's depository then in effect.

2.5 The Tax Assessor-Collector shall provide the Village monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.6 The Tax Assessor-Collector shall provide the Village annual reports, prepared by independent certified public accountants, on both the design of the system and compliance tests that are directed to specific objectives of internal accounting control. For the purpose of these reports, the "system" is the internal control structure policies and procedures of the office of the Tax Assessor-Collector, which includes the control environment, the accounting system, and the

control procedures. These reports shall be in accordance with Statement of Auditing Standards Number 44, "Special-Purpose Reports on Internal Accounting Control at Service Organizations," as issued by the American Institute of Certified Public Accountants.

2.7 The Tax Assessor-Collector shall provide the Village a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.8 The County shall bill the Village no later than the 31st day of December each year for the annual charge for assessing and collecting taxes and PID assessments under this Agreement.

2.9 In performing services under this Agreement, neither the Tax Assessor-Collector, nor any official, employee, or agent of the Tax-Assessor Collector or the County, shall be considered an officer or employee of the Village.

III. VILLAGE OBLIGATIONS

The Village hereby agrees, during the term of this Agreement, to the following:

3.1 The Village shall comply with all provisions of the Texas Property Tax Code and Local Government Code, as amended, regarding collection of ad valorem property taxes and PID assessments.

3.2 The Village shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. The Village shall reimburse the County for any additional costs incurred by County for any delay in adopting a tax rate.

3.3 For services related to the collection of ad valorem property taxes rendered pursuant to this Agreement, the Village agrees to pay the County an annual charge of Thirty-Six Cents (\$0.36) per parcel as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code section 6.27, which does not exceed the actual costs incurred, for assessing and collecting taxes for the Village.

3.4 For services related to PID assessment collection rendered pursuant to this Agreement, the Village shall also pay the County the following for each PID: (1) an annual charge of Thirty-Six Cents (\$0.36) per parcel and (2) an initial set-up fee of One Thousand Dollars and No Cents (\$1,000.00), as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code Section 6.27, which does not exceed the actual costs incurred, for collecting PID assessments for the Village.

3.5 The Parties further agree the amount to be paid by the Village to the County under this Agreement may be evaluated by the Tax Assessor-Collector, at a minimum, every three (3) years. The Parties agree the amount to be paid by the Village to the County under this Agreement may be adjusted by the Tax Assessor-Collector after an evaluation. In the event of an adjustment,

the Tax Assessor-Collector shall notify the Village, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

3.6 The Village shall pay the County amounts billed under this Agreement forty-five (45) days after the Village's receipt of the bill. If such amounts are not timely paid, the County may withhold the amounts from future disbursements.

3.7 The Village shall ensure the Tax Assessor-Collector is notified no later than May 1 of the applicable year when requested to collect assessments for a new PID. The Village shall also ensure the Tax Assessor-Collector is provided an assessment roll for each PID no later than September 1 of each year.

3.8 The Village shall promptly provide to the Tax Assessor-Collector, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. The Village shall provide accurate information to the Tax Assessor-Collector to permit the timely and accurate calculations and publications of applicable tax rates.

3.9 The Village hereby designates the Tax Assessor-Collector as the person to perform calculations of all applicable tax rates and all other functions incident to those calculations, such as notices, as required by Texas Property Tax Code chapter 26 based on accurate information provided to the Tax Assessor-Collector from Appraisal Districts and the Village.

3.10 The Parties acknowledge and agree that the Village has and retains the exclusive authority to contract with private legal counsel for the collection of delinquent property taxes and PID assessments, as provided in Texas Property Tax Code section 6.30. The Tax Assessor-Collector shall cooperate with delinquent tax collection attorney(s) so designated and shall have the authority to pay said attorney(s) the fees or commissions agreed upon between the Village and the attorney(s) out of the proceeds received from the collection of delinquent tax accounts and PID assessments. In the event the Village does not designate private legal counsel for the collection of delinquent property taxes and PID assessments, the Village shall utilize the same private legal counsel as the County.

3.11 In the event the County waives any penalty and/or interest on any parcel, pursuant to Texas Property Tax Code section 33.011, the Village consents to the waiver of the penalty and/or interest on the same parcel and hereby authorizes the County to waive such penalty and/or interest on behalf of the Village.

3.12 The Village's performance under this Agreement is conditioned on the appropriation of funds by the Village on an annual basis for payment of the amounts owed to the County under this Agreement and shall constitute a commitment of current revenues only. The failure by the Village's governing body to appropriate funds sufficient for payment of the County's collections and performance herein shall be grounds for termination of this Agreement.

IV. **TERM AND TERMINATION**

4.1 This Agreement shall be effective on May 1, 2024, and shall remain in full force and effect for one year, through April 30, 2025. This Agreement shall automatically renew on May 1, 2025, for a period of one (1) year, and shall automatically renew thereafter on an annual basis.

4.2 Either Party may terminate this Agreement for any reason by providing written notice to the other Party at least ninety (90) days prior to the date of termination. This Agreement may also be terminated at any time and for any reason, without any prior notice, upon written agreement by the Parties.

4.3 In the event of termination of this Agreement by the Village, the Village shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the Village for the duration of the term of the Agreement and any renewal, and the County shall be relieved of all contractual obligations under this Agreement.

V. ENTIRETY

5.1 This Agreement and all promises contained in it supersede any and all other agreements, either oral or in writing, between the Parties with respect to the subject matter of this Agreement.

5.2 The Agreement contains all the covenants and agreements between the Parties relating in any way to their obligations under this Agreement.

5.3 Each Party acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any Party, or anyone acting on behalf of any Party, that are not set forth in this Agreement, and that no agreement, statement, or promise not contained in this Agreement shall be valid or binding.

VI. FORCE MAJEURE

6.1 The Parties shall not be liable or responsible to each other for any delay, loss, failure, or inability to perform their obligations as described herein which is caused by "force majeure." The term "force majeure" includes, but is not limited to, acts of God, strikes, acts of a public enemy, wars, mines or other items of ordnance, blockages, public rioting, lightning, fire, hurricanes, floods, storms, explosions, inability to obtain materials, supplies, labor permits, servitudes, or rights of way, acts or restraints of any governmental authority, epidemics, landslides, lightning storms, earthquakes, washouts, arrests, restraints of rulers and peoples, civil disturbances, breakage or accident to machinery or lines of equipment, temporary failures of equipment, freezing of equipment, and any other causes, whether of the kinds specifically enumerated above or otherwise, which are not reasonably within the control of the Parties and which by the exercise of reasonable due diligence could not reasonably be prevented or overcome.

6.2 In the event time limits are not met under this Agreement as a result of force majeure, the Party whose performance is due shall have an extension of the time limit or deadline equal to the number of days for which the force majeure condition existed. After the force majeure condition has ended, the Agreement shall continue under the same operations and circumstances as existed prior to the force majeure event.

6.3 Events reasonably within the control of the respective Party shall not constitute force majeure and shall be remedied with the exercise of due diligence. The Parties shall use all reasonable means to remove all contingencies affecting the performance of this Agreement as quickly as is reasonably possible. This clause does not relieve any Party from its obligations to make any payments of amounts then due for previous work or obligations contemplated and performed under this Agreement, and neither Party's time for performance shall be extended for any event which is reasonably within the control of such Party.

VII.
LIABILITY, SUPPLEMENTAL SURETY BOND,
AND NO IMMUNITY WAIVER

7.1 Each party to this Agreement agrees that it shall have no liability whatsoever for the actions or omissions of an individual employed by another party, regardless of where the individual's actions occurred. Each party is solely responsible for the actions and/or omissions of its employees and officers.

7.2 The County recommends that the Village obtain an additional and adequate surety bond for the County and Tax Assessor/Collector specifically related to all services, actual and anticipated, to be performed and rendered hereunder. The Village agrees to pay all associated premiums for such bond.

7.3 The Parties expressly understand and agree that, in the execution of this Agreement and the performance of obligations herein, the Parties do not waive, nor shall they be deemed to have waived, any immunity or defense that would otherwise be available to the Parties or their officials, officers, employees, and/or agents against claims arising in the exercise of governmental powers and functions, including, but not limited to, sovereign and/or governmental immunity. This Agreement is expressly made subject to the Parties' sovereign and/or governmental immunity, including, without limitation, Title 5 of the Texas Civil Practice and Remedies Code, and all applicable federal and state laws.

VIII.
MISCELLANEOUS

8.1 Notices. Any notice required under this Agreement shall be in writing and shall be duly served when deposited, with proper postage prepaid, and duly registered or certified, return receipt requested, in a United States Post Office, addressed as specified below. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States mail. Unless otherwise provided in this Agreement, all notices shall be delivered at the following addresses:

THE COUNTY:

Kristin R. Bulanek
 Brazoria County Tax Assessor-Collector
 111 East Locust
 Angleton, TX 77515

THE VILLAGE:

Gregg Bisso
 Mayor
 1304 Monument Dr
 Surfside Beach, Texas 77541

With a copy to:
 Chief – Civil Division
 Brazoria County Criminal
 District Attorney’s Office
 111 E. Locust, Suite 408A
 Angleton, Texas 77515

8.2 Severability. If any term or provision in this Agreement is, for any reason, held invalid, illegal, or unenforceable by any court of competent jurisdiction, the Parties shall by written amendment make it valid, legal, or enforceable; however, if any term or provision in this Agreement cannot be amended to make it valid, legal, or enforceable while still providing the effect desired by both Parties, said term or provision shall be deemed a separate, distinct, and independent provision, shall be constructed as having never been contained in this Agreement, and shall not affect the validity, legality, or enforceability of the remaining terms and provisions in this Agreement, which shall remain in full force and effect.

8.3 Amendment. No amendment, modification, or alteration of the terms or provisions of this Agreement shall be binding unless it is in writing, references this Agreement, is dated subsequent to the Effective Date of this Agreement, and is duly executed by authorized representatives of both Parties.

8.4 Authorized Representative. Each Party to this Agreement represents to the other Party that it is fully authorized to enter into this Agreement and to perform its obligations hereunder and that no waiver, consent, approval, or authorization from any third party is required to be obtained or made in connection with the execution, delivery, or performance of this Agreement in accordance with its terms, other than those that have been obtained.

8.5 No Joint Enterprise. Nothing in this Agreement shall be deemed or construed by the Parties, nor any third party, as creating a relationship of principal and agent, partnership, joint enterprise, common enterprise, joint venture, or joint owners between the Parties. This Agreement does not and shall not be construed to entitle either Party or any of their respective officials, employees, or agents, if applicable, to any benefit, privilege, or other amenities of employment from the other Party.

8.6 Successors and Assigns. Neither Party may assign or transfer its interest in or obligations under this Agreement, in whole or in part, without the prior written consent of the other Party. This Agreement binds and is for the sole and exclusive benefit of the Parties and their legal

successors, including, without limitation, any successor governmental agency or entity to either Party.

8.7 Governing Law. This Agreement shall be governed by and construed in accordance with the laws and court decisions of the State of Texas.

8.8 Exclusive Jurisdiction and Venue. Exclusive jurisdiction and venue for all legal actions related to this Agreement shall be in Brazoria County, Texas. The Parties waive any objection to the adjudication of all court actions related to this Agreement in Brazoria County, Texas.

8.9 Authorship. This Agreement shall not be construed in favor of or against any Party on the basis that the Party did or did not author this Agreement.

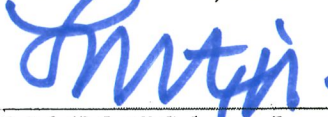
8.10 Titles or Headings. Any titles or headings of sections and paragraphs in this Agreement are included solely for convenience, shall not be considered a part of the Agreement, shall not in any way serve to modify or restrict any term or provision, and shall not be considered in ascertaining intent.

8.11 Including. Wherever the word "including" is used, it is deemed to mean "including, without limitation."

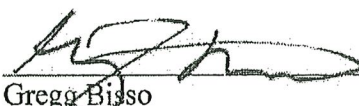
8.12 Counterparts. This Agreement may be executed in one or more counterparts, all of which together will be deemed an original.

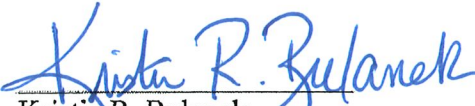
IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their following properly authorized officers, having the necessary authority to execute this Agreement on behalf of the Parties, and made this Agreement effective as of the last date listed below:

BRAZORIA COUNTY, TEXAS:

By: 
L.M. "Matt" Sebesta, Jr.
COUNTY JUDGE
Date: 5/29/24

VILLAGE OF SURFSIDE BEACH:

By: 
Gregg Bisso
Mayor
Date: 5-14-24

By: 
Kristin R. Bulanek
TAX ASSESSOR-COLLECTOR
Date: 5/29/2024

THE STATE OF TEXAS §
 §
COUNTY OF BRAZORIA §

**INTERLOCAL COOPERATION AGREEMENT FOR
COLLECTION OF TAXES FOR ALVIN INDEPENDENT SCHOOL DISTRICT**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between **BRAZORIA COUNTY, TEXAS** (the "County") and **ALVIN INDEPENDENT SCHOOL DISTRICT** (the "District") (singularly and collectively, the "Party" and "Parties") pursuant to the Interlocal Cooperation Act, Texas Government Code chapter 791 and Texas Property Tax Code sections 6.23 and 6.24, with the agreement, consent, and participation of the Brazoria County Tax Assessor-Collector (the "Tax Assessor-Collector").

**I.
RECITALS**

1.1 The County is a political subdivision of the State of Texas, acting by and through its Commissioners Court.

1.2 The District is a political subdivision of the State of Texas, acting by and through its Governing Body.

1.3 The Tax Assessor-Collector is the duly elected tax assessor-collector for Brazoria County, Texas.

1.4 Texas Property Tax Code section 6.24 and Texas Government Code chapter 791 authorize political subdivisions of the State of Texas to enter into interlocal contracts for the provision of tax assessment and collection services.

1.5 The County, with the approval of the Tax Assessor-Collector, has agreed to provide tax assessment and collection services, as specified in this Agreement, for the District.

1.6 The District has agreed to authorize the County to provide tax assessment and collection services, as specified in this Agreement, for the District.

1.7 The District has the authority to authorize the County to act as tax assessor-collector, as specified in this Agreement, and the County has the authority to act in that capacity.

1.8 The County and the District agree it is in the best interest of the citizens of Brazoria County to enter into this Agreement.

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants and agreements set forth in this Agreement, the County and the District agree as follows:

II.

COUNTY OBLIGATIONS

The County hereby agrees, during the term of this Agreement, to the following:

2.1 The County shall comply with all provisions of the Texas Property Tax Code, as amended, regarding collection of ad valorem property taxes.

2.2 Except as otherwise provided in this Agreement, in all matters pertaining to the assessment and collection of taxes for the District, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection for the District for accounts within the jurisdiction of the District. The County's duties under this Agreement include, but are not limited to, performing timely and accurate calculations and publications of applicable tax rates and entering into agreements for the payment of delinquent taxes by installment as provided by Texas Property Tax Code section 33.02.

2.3 The taxes collected by the County for the District shall be remitted by electronic automated clearing house transactions ("ACH") to the District designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the District. The Tax Assessor-Collector shall remit to the District all tax proceeds collected for the District no less than twice weekly during heavy payment periods, as determined by the Tax Assessor-Collector, and no less than once weekly during slow periods. Actual funds collected by the Tax Assessor-Collector shall be remitted to the District within three (3) business days of receipt during heavy payment periods and within five (5) business days during slow periods. Disbursements shall be subject to the District bearing any ACH transfer fee required by an agreement between the County and the County's depository then in effect.

2.4 The Tax Assessor-Collector shall provide the District monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.5 The Tax Assessor-Collector shall provide the District annual reports, prepared by independent certified public accountants, on both the design of the system and compliance tests that are directed to specific objectives of internal accounting control. For the purpose of these reports, the "system" is the internal control structure policies and procedures of the office of the Tax Assessor-Collector, which includes the control environment, the accounting system, and the control procedures. These reports shall be in accordance with Statement of Auditing Standards Number 44, "Special-Purpose Reports on Internal Accounting Control at Service Organizations," as issued by the American Institute of Certified Public Accountants.

2.6 The Tax Assessor-Collector shall provide the District a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.7 The County shall bill the District no later than the 31st day of December each year for the annual charge for assessing and collecting taxes under this Agreement.

2.8 In performing services under this Agreement, neither the Tax Assessor-Collector, nor any official, employee, or agent of the Tax-Assessor Collector or the County, shall be

considered an officer or employee of the District.

III. DISTRICT OBLIGATIONS

The District hereby agrees, during the term of this Agreement, to the following:

3.1 The District shall comply with all provisions of the Texas Property Tax Code, as amended, regarding collection of ad valorem property taxes.

3.2 The District shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. the District shall reimburse the County for any additional costs incurred by County for any delay in adopting a tax rate.

3.3 For services rendered pursuant to this Agreement, the District agrees to pay the County an annual charge of Thirty-Six Cents (\$0.36) per parcel as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code section 6.27, which does not exceed the actual costs incurred, for assessing and collecting taxes for the District.

3.4 The Parties further agree the amount to be paid by the District to the County under this Agreement may be evaluated by the Tax Assessor-Collector, at a minimum, every three (3) years. The Parties agree the amount to be paid by the District to the County under this Agreement may be adjusted by the Tax Assessor-Collector after an evaluation. In the event of an adjustment, the Tax Assessor-Collector shall notify the District, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

3.5 The District shall pay the County amounts billed under this Agreement forty-five (45) days after the District's receipt of the bill. If such amounts are not timely paid, the County may withhold the amounts from future disbursements.

3.6 The District shall promptly provide to the Tax Assessor-Collector, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. The District shall provide accurate information to the Tax Assessor-Collector to permit the timely and accurate calculations and publications of applicable tax rates.

3.7 The District hereby designates the Tax Assessor-Collector as the person to perform calculations of all applicable tax rates and all other functions incident to those calculations, such as notices, as required by Texas Property Tax Code chapter 26 based on accurate information provided to the Tax Assessor-Collector from Appraisal Districts and the District.

3.8 The Parties acknowledge and agree that the District has and retains the exclusive authority to contract with private legal counsel for the collection of delinquent property taxes, as provided in Texas Property Tax Code section 6.30. The Tax Assessor-Collector shall cooperate with delinquent tax collection attorney(s) so designated and shall have the authority to pay said attorney(s) the fees or commissions agreed upon between the District and the attorney(s) out of

the proceeds received from the collection of delinquent tax accounts. In the event the District does not designate private legal counsel for the collection of delinquent property taxes, the District shall utilize the same private legal counsel as the County.

3.9 In the event the County waives any penalty and/or interest on any parcel, pursuant to Texas Property Tax Code section 33.011, the District consents to the waiver of the penalty and/or interest on the same parcel and hereby authorizes the County to waive such penalty and/or interest on behalf of the District.

3.10 The District's performance under this Agreement is conditioned on the appropriation of funds by the District on an annual basis for payment of the amounts owed to the County under this Agreement and shall constitute a commitment of current revenues only. The failure by the District governing body to appropriate funds sufficient for payment of the County's collections and performance herein shall be grounds for termination of this Agreement.

IV. TERM AND TERMINATION

4.1 This Agreement shall be effective on May 15, 2024, and shall remain in full force and effect for one year, through May 15, 2025. This Agreement shall automatically renew on May 15, 2025, for a period of one (1) year, and shall automatically renew thereafter on an annual basis.

4.2 Either Party may terminate this Agreement for any reason by providing written notice to the other Party at least ninety (90) days prior to the date of termination. This Agreement may also be terminated at any time and for any reason, without any prior notice, upon written agreement by the Parties.

4.3 In the event of termination of this Agreement by the District, the District shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the District for the duration of the term of the Agreement and any renewal, and the County shall be relieved of all contractual obligations under this Agreement.

V. ENTIRETY

5.1 This Agreement and all promises contained in it supersede any and all other agreements, either oral or in writing, between the Parties with respect to the subject matter of this Agreement.

5.2 The Agreement contains all the covenants and agreements between the Parties relating in any way to their obligations under this Agreement.

5.3 Each Party acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any Party, or anyone acting on behalf of any Party, that are not set forth in this Agreement, and that no agreement, statement, or promise not contained in this Agreement shall be valid or binding.

VI.
FORCE MAJEURE

6.1 The Parties shall not be liable or responsible to each other for any delay, loss, failure, or inability to perform their obligations as described herein which is caused by "force majeure." The term "force majeure" includes, but is not limited to, acts of God, strikes, acts of a public enemy, wars, mines or other items of ordnance, blockages, public rioting, lightning, fire, hurricanes, floods, storms, explosions, inability to obtain materials, supplies, labor permits, servitudes, or rights of way, acts or restraints of any governmental authority, epidemics, landslides, lightning storms, earthquakes, washouts, arrests, restraints of rulers and peoples, civil disturbances, breakage or accident to machinery or lines of equipment, temporary failures of equipment, freezing of equipment, and any other causes, whether of the kinds specifically enumerated above or otherwise, which are not reasonably within the control of the Parties and which by the exercise of reasonable due diligence could not reasonably be prevented or overcome.

6.2 In the event time limits are not met under this Agreement as a result of force majeure, the Party whose performance is due shall have an extension of the time limit or deadline equal to the number of days for which the force majeure condition existed. After the force majeure condition has ended, the Agreement shall continue under the same operations and circumstances as existed prior to the force majeure event.

6.3 Events reasonably within the control of the respective Party shall not constitute force majeure and shall be remedied with the exercise of due diligence. The Parties shall use all reasonable means to remove all contingencies affecting the performance of this Agreement as quickly as is reasonably possible. This clause does not relieve any Party from its obligations to make any payments of amounts then due for previous work or obligations contemplated and performed under this Agreement, and neither Party's time for performance shall be extended for any event which is reasonably within the control of such Party.

VII.
LIABILITY, SUPPLEMENTAL SURETY BOND, AND NO IMMUNITY
WAIVER

7.1 Each party to this Agreement agrees that it shall have no liability whatsoever for the actions or omissions of an individual employed by another party, regardless of where the individual's actions occurred. Each party is solely responsible for the actions and/or omissions of its employees and officers.

7.2 The County recommends that the District obtain an additional and adequate surety bond for the County and Tax Assessor/Collector specifically related to all services, actual and anticipated, to be performed and rendered hereunder. The District agrees to pay all associated premiums for such bond.

7.3 The Parties expressly understand and agree that, in the execution of this Agreement and the performance of obligations herein, the Parties do not waive, nor shall they be deemed to

have waived, any immunity or defense that would otherwise be available to the Parties or their officials, officers, employees, and/or agents against claims arising in the exercise of governmental powers and functions, including, but not limited to, sovereign and/or governmental immunity. This Agreement is expressly made subject to the Parties' sovereign and/or governmental immunity, including, without limitation, Title 5 of the Texas Civil Practice and Remedies Code, and all applicable federal and state laws.

VIII.
MISCELLANEOUS

8.1 Notices. Any notice required under this Agreement shall be in writing and shall be duly served when deposited, with proper postage prepaid, and duly registered or certified, return receipt requested, in a United States Post Office, addressed as specified below. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States mail. Unless otherwise provided in this Agreement, all notices shall be delivered at the following addresses:

THE COUNTY:
Kristin R. Bulanek
Brazoria County Tax Assessor-Collector
111 East Locust
Angleton, TX 77515

THE DISTRICT:
Carol Nelson
Superintendent of Schools
301 E. House St., Alvin, TX 77511

With a copy to:
Chief – Civil Division
Brazoria County Criminal
District Attorney's Office
111 E. Locust, Suite 408A
Angleton, Texas 77515

Daniel Combs, Ed.D.
Chief Financial Officer
301 E. House St., Alvin TX 77511

8.2 Severability. If any term or provision in this Agreement is, for any reason, held invalid, illegal, or unenforceable by any court of competent jurisdiction, the Parties shall by written amendment make it valid, legal, or enforceable; however, if any term or provision in this Agreement cannot be amended to make it valid, legal, or enforceable while still providing the effect desired by both Parties, said term or provision shall be deemed a separate, distinct, and independent provision, shall be constructed as having never been contained in this Agreement, and shall not affect the validity, legality, or enforceability of the remaining terms and provisions in this Agreement, which shall remain in full force and effect.

8.3 Amendment. No amendment, modification, or alteration of the terms or provisions of this Agreement shall be binding unless it is in writing, references this Agreement, is dated subsequent to the Effective Date of this Agreement, and is duly executed by authorized representatives of both Parties.

8.4 Authorized Representative. Each Party to this Agreement represents to the other Party that it is fully authorized to enter into this Agreement and to perform its obligations hereunder

and that no waiver, consent, approval, or authorization from any third party is required to be obtained or made in connection with the execution, delivery, or performance of this Agreement in accordance with its terms, other than those that have been obtained.

8.5 No Joint Enterprise. Nothing in this Agreement shall be deemed or construed by the Parties, nor any third party, as creating a relationship of principal and agent, partnership, joint enterprise, common enterprise, joint venture, or joint owners between the Parties. This Agreement does not and shall not be construed to entitle either Party or any of their respective officials, employees, or agents, if applicable, to any benefit, privilege, or other amenities of employment from the other Party.

8.6 Successors and Assigns. Neither Party may assign or transfer its interest in or obligations under this Agreement, in whole or in part, without the prior written consent of the other Party. This Agreement binds and is for the sole and exclusive benefit of the Parties and their legal successors, including, without limitation, any successor governmental agency or entity to either Party.

8.7 Governing Law. This Agreement shall be governed by and construed in accordance with the laws and court decisions of the State of Texas.

8.8 Exclusive Jurisdiction and Venue. Exclusive jurisdiction and venue for all legal actions related to this Agreement shall be in Brazoria County, Texas. The Parties waive any objection to the adjudication of all court actions related to this Agreement in Brazoria County, Texas.

8.9 Authorship. This Agreement shall not be construed in favor of or against any Party on the basis that the Party did or did not author this Agreement.

8.10 Titles or Headings. Any titles or headings of sections and paragraphs in this Agreement are included solely for convenience, shall not be considered a part of the Agreement, shall not in any way serve to modify or restrict any term or provision, and shall not be considered in ascertaining intent.

8.11 Including. Wherever the word "including" is used, it is deemed to mean "including, without limitation."

8.12 Counterparts. This Agreement may be executed in one or more counterparts, all of which together will be deemed an original.

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IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their following properly authorized officers, having the necessary authority to execute this Agreement on behalf of the Parties, and made this Agreement effective as of the last date listed below:

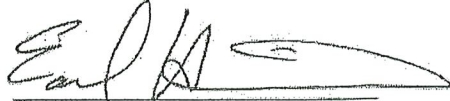
BRAZORIA COUNTY, TEXAS:

By: 
L.M. "Matt" Sebesta, Jr.

COUNTY JUDGE


Date: 5/29/24

ALVIN INDEPENDENT SCHOOL DISTRICT:

By: 
Earl Humbird

Alvin ISD Board President

Date: 5-14-24

By: 
Kristin R. Bulanek
TAX ASSESSOR-COLLECTOR

Date: 5/29/2024

THE STATE OF TEXAS §
 §
COUNTY OF BRAZORIA §

**INTERLOCAL COOPERATION AGREEMENT FOR
COLLECTION OF TAXES AND PID ASSESSMENTS FOR
CITY OF BROOKSIDE VILLAGE**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between **BRAZORIA COUNTY, TEXAS** (the "County") and **CITY OF BROOKSIDE VILLAGE** (the "City") (singularly and collectively, the "Party" and "Parties") pursuant to the Interlocal Cooperation Act, Texas Government Code chapter 791, Texas Property Tax Code sections 6.23 and 6.24, and Texas Local Government Code section 372.0175, with the agreement, consent, and participation of the Brazoria County Tax Assessor-Collector (the "Tax Assessor-Collector").

**I.
RECITALS**

1.1 The County is a political subdivision of the State of Texas, acting by and through its Commissioners Court.

1.2 The City is a political subdivision of the State of Texas, acting by and through its governing body.

1.3 The Tax Assessor-Collector is the duly elected tax assessor-collector for Brazoria County, Texas.

1.4 Texas Property Tax Code section 6.24, Texas Local Government Code section 372.0175, and Texas Government Code chapter 791 authorize political subdivisions of the State of Texas to enter into interlocal contracts for the provision of tax assessment and collection services and public improvement district ("PID") assessment collection services.

1.5 The County, with the approval of the Tax Assessor-Collector, has agreed to provide tax assessment and collection services and PID assessment collection services, as specified in this Agreement, for the City.

1.6 The City has agreed to authorize the County to provide tax assessment and collection services and PID assessment collection services, as specified in this Agreement, for the City.

1.7 The City has the authority to authorize the County to act as tax assessor-collector, as specified in this Agreement, and the County has the authority to act in that capacity.

1.8 The County and the City agree it is in the best interest of the citizens of Brazoria County to enter into this Agreement.

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants and agreements set forth in this Agreement, the County and the City agree as follows:

II. COUNTY OBLIGATIONS

The County hereby agrees, during the term of this Agreement, to the following:

2.1 The County shall comply with all provisions of the Texas Property Tax Code and Local Government Code, as amended, regarding collection of ad valorem property taxes and PID assessments.

2.2 Except as otherwise provided in this Agreement, in all matters pertaining to the assessment and collection of taxes for the City, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection and PID assessment collection for the City for accounts within the jurisdiction of the City. The County's duties under this Agreement include, but are not limited to, performing timely and accurate calculations and publications of applicable tax rates and entering into agreements for the payment of delinquent taxes by installment as provided by Texas Property Tax Code section 33.02.

2.3 The Tax Assessor-Collector shall provide customary notices and billings concerning taxes and PID assessments owed to the City and will collect and process through the County's bank account all income received therefrom, in the general manner and at the same times in which the Tax Assessor-Collector assesses and collects taxes for the County and other taxing entities.

2.4 The taxes and assessments collected by the County for the City shall be remitted by electronic automated clearing house transactions ("ACH") to the City's designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the City. The Tax Assessor-Collector shall remit to the City all tax proceeds and PID assessments collected for the City no less than twice weekly during heavy payment periods, as determined by the Tax Assessor-Collector, and no less than once weekly during slow periods. Actual funds collected by the Tax Assessor-Collector shall be remitted to the City within three (3) business days of receipt during heavy payment periods and within five (5) business days during slow periods. Disbursements shall be subject to the City bearing any ACH transfer fee required by an agreement between the County and the County's depository then in effect.

2.5 The Tax Assessor-Collector shall provide the City monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.6 The Tax Assessor-Collector shall provide the City annual reports, prepared by independent certified public accountants, on both the design of the system and compliance tests that are directed to specific objectives of internal accounting control. For the purpose of these reports, the "system" is the internal control structure policies and procedures of the office of the Tax Assessor-Collector, which includes the control environment, the accounting system, and the control procedures. These reports shall be in accordance with Statement of Auditing Standards

Number 44, "Special-Purpose Reports on Internal Accounting Control at Service Organizations," as issued by the American Institute of Certified Public Accountants.

2.7 The Tax Assessor-Collector shall provide the City a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.8 The County shall bill the City no later than the 31st day of December each year for the annual charge for assessing and collecting taxes and PID assessments under this Agreement.

2.9 In performing services under this Agreement, neither the Tax Assessor-Collector, nor any official, employee, or agent of the Tax-Assessor Collector or the County, shall be considered an officer or employee of the City.

III. CITY OBLIGATIONS

The City hereby agrees, during the term of this Agreement, to the following:

3.1 The City shall comply with all provisions of the Texas Property Tax Code and Local Government Code, as amended, regarding collection of ad valorem property taxes and PID assessments.

3.2 The City shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. The City shall reimburse the County for any additional costs incurred by County for any delay in adopting a tax rate.

3.3 For services related to the collection of ad valorem property taxes rendered pursuant to this Agreement, the City agrees to pay the County an annual charge of Thirty-Six Cents (\$0.36) per parcel as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code section 6.27, which does not exceed the actual costs incurred, for assessing and collecting taxes for the City.

3.4 For services related to PID assessment collection rendered pursuant to this Agreement, the City shall also pay the County the following for each PID: (1) an annual charge of Thirty-Six Cents (\$0.36) per parcel and (2) an initial set-up fee of One Thousand Dollars and No Cents (\$1,000.00), as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code Section 6.27, which does not exceed the actual costs incurred, for collecting PID assessments for the City.

3.5 The Parties further agree the amount to be paid by the City to the County under this Agreement may be evaluated by the Tax Assessor-Collector, at a minimum, every three (3) years. The Parties agree the amount to be paid by the City to the County under this Agreement may be adjusted by the Tax Assessor-Collector after an evaluation. In the event of an adjustment, the Tax Assessor-Collector shall notify the City, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

3.6 The City shall pay the County amounts billed under this Agreement forty-five (45) days after the City's receipt of the bill. If such amounts are not timely paid, the County may withhold the amounts from future disbursements.

3.7 The City shall ensure the Tax Assessor-Collector is notified no later than May 1 of the applicable year when requested to collect assessments for a new PID. The City shall also ensure the Tax Assessor-Collector is provided an assessment roll for each PID no later than September 1 of each year.

3.8 The City shall promptly provide to the Tax Assessor-Collector, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. The City shall provide accurate information to the Tax Assessor-Collector to permit the timely and accurate calculations and publications of applicable tax rates.

3.9 The City hereby designates the Tax Assessor-Collector as the person to perform calculations of all applicable tax rates and all other functions incident to those calculations, such as notices, as required by Texas Property Tax Code chapter 26 based on accurate information provided to the Tax Assessor-Collector from Appraisal Districts and the City.

3.10 The Parties acknowledge and agree that the City has and retains the exclusive authority to contract with private legal counsel for the collection of delinquent property taxes and PID assessments, as provided in Texas Property Tax Code section 6.30. The Tax Assessor-Collector shall cooperate with delinquent tax collection attorney(s) so designated and shall have the authority to pay said attorney(s) the fees or commissions agreed upon between the City and the attorney(s) out of the proceeds received from the collection of delinquent tax accounts and PID assessments. In the event the City does not designate private legal counsel for the collection of delinquent property taxes and PID assessments, the City shall utilize the same private legal counsel as the County.

3.11 In the event the County waives any penalty and/or interest on any parcel, pursuant to Texas Property Tax Code section 33.011, the City consents to the waiver of the penalty and/or interest on the same parcel and hereby authorizes the County to waive such penalty and/or interest on behalf of the City.

3.12 The City's performance under this Agreement is conditioned on the appropriation of funds by the City on an annual basis for payment of the amounts owed to the County under this Agreement and shall constitute a commitment of current revenues only. The failure by the City's governing body to appropriate funds sufficient for payment of the County's collections and performance herein shall be grounds for termination of this Agreement.

IV.

TERM AND TERMINATION

4.1 This Agreement shall be effective on May 1, 2024, and shall remain in full force

and effect for one year, through April 30, 2025. This Agreement shall automatically renew on May 1, 2025, for a period of one (1) year, and shall automatically renew thereafter on an annual basis.

4.2 Either Party may terminate this Agreement for any reason by providing written notice to the other Party at least ninety (90) days prior to the date of termination. This Agreement may also be terminated at any time and for any reason, without any prior notice, upon written agreement by the Parties.

4.3 In the event of termination of this Agreement by the City, the City shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the City for the duration of the term of the Agreement and any renewal, and the County shall be relieved of all contractual obligations under this Agreement.

V. ENTIRETY

5.1 This Agreement and all promises contained in it supersede any and all other agreements, either oral or in writing, between the Parties with respect to the subject matter of this Agreement.

5.2 The Agreement contains all the covenants and agreements between the Parties relating in any way to their obligations under this Agreement.

5.3 Each Party acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any Party, or anyone acting on behalf of any Party, that are not set forth in this Agreement, and that no agreement, statement, or promise not contained in this Agreement shall be valid or binding.

VI. FORCE MAJEURE

6.1 The Parties shall not be liable or responsible to each other for any delay, loss, failure, or inability to perform their obligations as described herein which is caused by "force majeure." The term "force majeure" includes, but is not limited to, acts of God, strikes, acts of a public enemy, wars, mines or other items of ordnance, blockages, public rioting, lightning, fire, hurricanes, floods, storms, explosions, inability to obtain materials, supplies, labor permits, servitudes, or rights of way, acts or restraints of any governmental authority, epidemics, landslides, lightning storms, earthquakes, washouts, arrests, restraints of rulers and peoples, civil disturbances, breakage or accident to machinery or lines of equipment, temporary failures of equipment, freezing of equipment, and any other causes, whether of the kinds specifically enumerated above or otherwise, which are not reasonably within the control of the Parties and which by the exercise of reasonable due diligence could not reasonably be prevented or overcome.

6.2 In the event time limits are not met under this Agreement as a result of force majeure, the Party whose performance is due shall have an extension of the time limit or deadline

equal to the number of days for which the force majeure condition existed. After the force majeure condition has ended, the Agreement shall continue under the same operations and circumstances as existed prior to the force majeure event.

6.3 Events reasonably within the control of the respective Party shall not constitute force majeure and shall be remedied with the exercise of due diligence. The Parties shall use all reasonable means to remove all contingencies affecting the performance of this Agreement as quickly as is reasonably possible. This clause does not relieve any Party from its obligations to make any payments of amounts then due for previous work or obligations contemplated and performed under this Agreement, and neither Party's time for performance shall be extended for any event which is reasonably within the control of such Party.

VII.
LIABILITY, SUPPLEMENTAL SURETY BOND,
AND NO IMMUNITY WAIVER

7.1 Each party to this Agreement agrees that it shall have no liability whatsoever for the actions or omissions of an individual employed by another party, regardless of where the individual's actions occurred. Each party is solely responsible for the actions and/or omissions of its employees and officers.

7.2 The County recommends that the City obtain an additional and adequate surety bond for the County and Tax Assessor/Collector specifically related to all services, actual and anticipated, to be performed and rendered hereunder. The City agrees to pay all associated premiums for such bond.

7.3 The Parties expressly understand and agree that, in the execution of this Agreement and the performance of obligations herein, the Parties do not waive, nor shall they be deemed to have waived, any immunity or defense that would otherwise be available to the Parties or their officials, officers, employees, and/or agents against claims arising in the exercise of governmental powers and functions, including, but not limited to, sovereign and/or governmental immunity. This Agreement is expressly made subject to the Parties' sovereign and/or governmental immunity, including, without limitation, Title 5 of the Texas Civil Practice and Remedies Code, and all applicable federal and state laws.

VIII.
MISCELLANEOUS

8.1 Notices. Any notice required under this Agreement shall be in writing and shall be duly served when deposited, with proper postage prepaid, and duly registered or certified, return receipt requested, in a United States Post Office, addressed as specified below. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States mail. Unless otherwise provided in this Agreement, all notices shall be delivered at the following addresses:

THE COUNTY:

Kristin R. Bulanek
Brazoria County Tax Assessor-Collector
111 East Locust
Angleton, TX 77515

THE CITY:

Glenda Hundl
Mayor
6243 Brookside Rd.
Brookside Village, TX 77581

With a copy to:

Chief – Civil Division
Brazoria County Criminal
District Attorney’s Office
111 E. Locust, Suite 408A
Angleton, Texas 77515

Dick Gregg III
Legal Counselor
16055 Space Center Blvd.
Suite 150
Houston, TX 77062

8.2 Severability. If any term or provision in this Agreement is, for any reason, held invalid, illegal, or unenforceable by any court of competent jurisdiction, the Parties shall by written amendment make it valid, legal, or enforceable; however, if any term or provision in this Agreement cannot be amended to make it valid, legal, or enforceable while still providing the effect desired by both Parties, said term or provision shall be deemed a separate, distinct, and independent provision, shall be constructed as having never been contained in this Agreement, and shall not affect the validity, legality, or enforceability of the remaining terms and provisions in this Agreement, which shall remain in full force and effect.

8.3 Amendment. No amendment, modification, or alteration of the terms or provisions of this Agreement shall be binding unless it is in writing, references this Agreement, is dated subsequent to the Effective Date of this Agreement, and is duly executed by authorized representatives of both Parties.

8.4 Authorized Representative. Each Party to this Agreement represents to the other Party that it is fully authorized to enter into this Agreement and to perform its obligations hereunder and that no waiver, consent, approval, or authorization from any third party is required to be obtained or made in connection with the execution, delivery, or performance of this Agreement in accordance with its terms, other than those that have been obtained.

8.5 No Joint Enterprise. Nothing in this Agreement shall be deemed or construed by the Parties, nor any third party, as creating a relationship of principal and agent, partnership, joint enterprise, common enterprise, joint venture, or joint owners between the Parties. This Agreement does not and shall not be construed to entitle either Party or any of their respective officials, employees, or agents, if applicable, to any benefit, privilege, or other amenities of employment from the other Party.

8.6 Successors and Assigns. Neither Party may assign or transfer its interest in or obligations under this Agreement, in whole or in part, without the prior written consent of the other Party. This Agreement binds and is for the sole and exclusive benefit of the Parties and their legal successors, including, without limitation, any successor governmental agency or entity to either Party.

8.7 Governing Law. This Agreement shall be governed by and construed in accordance with the laws and court decisions of the State of Texas.

8.8 Exclusive Jurisdiction and Venue. Exclusive jurisdiction and venue for all legal actions related to this Agreement shall be in Brazoria County, Texas. The Parties waive any objection to the adjudication of all court actions related to this Agreement in Brazoria County, Texas.

8.9 Authorship. This Agreement shall not be construed in favor of or against any Party on the basis that the Party did or did not author this Agreement.

8.10 Titles or Headings. Any titles or headings of sections and paragraphs in this Agreement are included solely for convenience, shall not be considered a part of the Agreement, shall not in any way serve to modify or restrict any term or provision, and shall not be considered in ascertaining intent.

8.11 Including. Wherever the word "including" is used, it is deemed to mean "including, without limitation."

8.12 Counterparts. This Agreement may be executed in one or more counterparts, all of which together will be deemed an original.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their following properly authorized officers, having the necessary authority to execute this Agreement on behalf of the Parties, and made this Agreement effective as of the last date listed below:

BRAZORIA COUNTY, TEXAS:

CITY OF BROOKSIDE VILLAGE:

By:



L.M. "Matt" Sebesta, Jr.
COUNTY JUDGE

By:



Glenda Hundl
Mayor

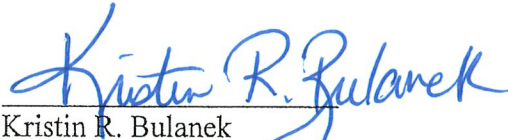
Date:

5/29/24

Date:

May 16, 2024

By:



Kristin R. Bulanek
TAX ASSESSOR-COLLECTOR

Date:

5/29/2024

THE STATE OF TEXAS §
 §
COUNTY OF BRAZORIA §

**INTERLOCAL COOPERATION AGREEMENT FOR
COLLECTION OF TAXES FOR OAK MANOR MUNICIPAL UTILITY DISTRICT**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between BRAZORIA COUNTY, TEXAS (the "County") and OAK MANOR MUNICIPAL UTILITY DISTRICT (the "District") (singularly and collectively, the "Party" and "Parties") pursuant to the Interlocal Cooperation Act, Texas Government Code chapter 791 and Texas Property Tax Code sections 6.23 and 6.24, with the agreement, consent, and participation of the Brazoria County Tax Assessor-Collector (the "Tax Assessor-Collector").

**I.
RECITALS**

1.1 The County is a political subdivision of the State of Texas, acting by and through its Commissioners Court.

1.2 The District is a political subdivision of the State of Texas, acting by and through its Governing Body.

1.3 The Tax Assessor-Collector is the duly elected tax assessor-collector for Brazoria County, Texas.

1.4 Texas Property Tax Code section 6.24 and Texas Government Code chapter 791 authorize political subdivisions of the State of Texas to enter into interlocal contracts for the provision of tax assessment and collection services.

1.5 The County, with the approval of the Tax Assessor-Collector, has agreed to provide tax assessment and collection services, as specified in this Agreement, for the District.

1.6 The District has agreed to authorize the County to provide tax assessment and collection services, as specified in this Agreement, for the District.

1.7 The District has the authority to authorize the County to act as tax assessor-collector, as specified in this Agreement, and the County has the authority to act in that capacity.

1.8 The County and the District agree it is in the best interest of the citizens of Brazoria County to enter into this Agreement.

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants and agreements set forth in this Agreement, the County and the District agree as follows:

II.

COUNTY OBLIGATIONS

The County hereby agrees, during the term of this Agreement, to the following:

2.1 The County shall comply with all provisions of the Texas Property Tax Code, as amended, regarding collection of ad valorem property taxes.

2.2 Except as otherwise provided in this Agreement, in all matters pertaining to the assessment and collection of taxes for the District, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection for the District for accounts within the jurisdiction of the District. The County's duties under this Agreement include, but are not limited to, performing timely and accurate calculations and publications of applicable tax rates and entering into agreements for the payment of delinquent taxes by installment as provided by Texas Property Tax Code section 33.02.

2.3 The taxes collected by the County for the District shall be remitted by electronic automated clearing house transactions ("ACH") to the District's designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the District. The Tax Assessor-Collector shall remit to the District all tax proceeds collected for the District no less than twice weekly during heavy payment periods, as determined by the Tax Assessor-Collector, and no less than once weekly during slow periods. Actual funds collected by the Tax Assessor-Collector shall be remitted to the District within three (3) business days of receipt during heavy payment periods and within five (5) business days during slow periods. Disbursements shall be subject to the District bearing any ACH transfer fee required by an agreement between the County and the County's depository then in effect.

2.4 The Tax Assessor-Collector shall provide the District monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.5 The Tax Assessor-Collector shall provide the District annual reports, prepared by independent certified public accountants, on both the design of the system and compliance tests that are directed to specific objectives of internal accounting control. For the purpose of these reports, the "system" is the internal control structure policies and procedures of the office of the Tax Assessor-Collector, which includes the control environment, the accounting system, and the control procedures. These reports shall be in accordance with Statement of Auditing Standards Number 44, "Special-Purpose Reports on Internal Accounting Control at Service Organizations," as issued by the American Institute of Certified Public Accountants.

2.6 The Tax Assessor-Collector shall provide the District a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.7 The County shall bill the District no later than the 31st day of December each year for the annual charge for assessing and collecting taxes under this Agreement.

2.8 In performing services under this Agreement, neither the Tax Assessor-Collector, nor any official, employee, or agent of the Tax-Assessor Collector or the County, shall be

considered an officer or employee of the District.

III.
DISTRICT OBLIGATIONS

The District hereby agrees, during the term of this Agreement, to the following:

3.1 The District shall comply with all provisions of the Texas Property Tax Code, as amended, regarding collection of ad valorem property taxes.

3.2 The District shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. the District shall reimburse the County for any additional costs incurred by County for any delay in adopting a tax rate.

3.3 For services rendered pursuant to this Agreement, the District agrees to pay the County an annual charge of Thirty-Six Cents (\$0.36) per parcel as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code section 6.27, which does not exceed the actual costs incurred, for assessing and collecting taxes for the District.

3.4 The Parties further agree the amount to be paid by the District to the County under this Agreement may be evaluated by the Tax Assessor-Collector, at a minimum, every three (3) years. The Parties agree the amount to be paid by the District to the County under this Agreement may be adjusted by the Tax Assessor-Collector after an evaluation. In the event of an adjustment, the Tax Assessor-Collector shall notify the District, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

3.5 The District shall pay the County amounts billed under this Agreement forty-five (45) days after the District's receipt of the bill. If such amounts are not timely paid, the County may withhold the amounts from future disbursements.

3.6 The District shall promptly provide to the Tax Assessor-Collector, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. The District shall provide accurate information to the Tax Assessor-Collector to permit the timely and accurate calculations and publications of applicable tax rates.

3.7 The District hereby designates the Tax Assessor-Collector as the person to perform calculations of all applicable tax rates and all other functions incident to those calculations, such as notices, as required by Texas Property Tax Code chapter 26 based on accurate information provided to the Tax Assessor-Collector from Appraisal Districts and the District.

3.8 The Parties acknowledge and agree that the District has and retains the exclusive authority to contract with private legal counsel for the collection of delinquent property taxes, as provided in Texas Property Tax Code section 6.30. The Tax Assessor-Collector shall cooperate with delinquent tax collection attorney(s) so designated and shall have the authority to pay said attorney(s) the fees or commissions agreed upon between the District and the attorney(s) out of

the proceeds received from the collection of delinquent tax accounts. In the event the District does not designate private legal counsel for the collection of delinquent property taxes, the District shall utilize the same private legal counsel as the County.

3.9 In the event the County waives any penalty and/or interest on any parcel, pursuant to Texas Property Tax Code section 33.011, the District consents to the waiver of the penalty and/or interest on the same parcel and hereby authorizes the County to waive such penalty and/or interest on behalf of the District.

3.10 The District's performance under this Agreement is conditioned on the appropriation of funds by the District on an annual basis for payment of the amounts owed to the County under this Agreement and shall constitute a commitment of current revenues only. The failure by the District governing body to appropriate funds sufficient for payment of the County's collections and performance herein shall be grounds for termination of this Agreement.

IV.
TERM AND TERMINATION

4.1 This Agreement shall be effective on March 26, 2024, and shall remain in full force and effect for one year, through March 25, 2025. This Agreement shall automatically renew on March 26, 2025, for a period of one (1) year, and shall automatically renew thereafter on an annual basis.

4.2 Either Party may terminate this Agreement for any reason by providing written notice to the other Party at least ninety (90) days prior to the date of termination. This Agreement may also be terminated at any time and for any reason, without any prior notice, upon written agreement by the Parties.

4.3 In the event of termination of this Agreement by the District, the District shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the District for the duration of the term of the Agreement and any renewal, and the County shall be relieved of all contractual obligations under this Agreement.

V.
ENTIRETY

5.1 This Agreement and all promises contained in it supersede any and all other agreements, either oral or in writing, between the Parties with respect to the subject matter of this Agreement.

5.2 The Agreement contains all the covenants and agreements between the Parties relating in any way to their obligations under this Agreement.

5.3 Each Party acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any Party, or anyone acting on behalf of any Party, that are not set forth in this Agreement, and that no agreement, statement, or promise not

contained in this Agreement shall be valid or binding.

VI.
FORCE MAJEURE

6.1 The Parties shall not be liable or responsible to each other for any delay, loss, failure, or inability to perform their obligations as described herein which is caused by "force majeure." The term "force majeure" includes, but is not limited to, acts of God, strikes, acts of a public enemy, wars, mines or other items of ordnance, blockages, public rioting, lightning, fire, hurricanes, floods, storms, explosions, inability to obtain materials, supplies, labor permits, servitudes, or rights of way, acts or restraints of any governmental authority, epidemics, landslides, lightning storms, earthquakes, washouts, arrests, restraints of rulers and peoples, civil disturbances, breakage or accident to machinery or lines of equipment, temporary failures of equipment, freezing of equipment, and any other causes, whether of the kinds specifically enumerated above or otherwise, which are not reasonably within the control of the Parties and which by the exercise of reasonable due diligence could not reasonably be prevented or overcome.

6.2 In the event time limits are not met under this Agreement as a result of force majeure, the Party whose performance is due shall have an extension of the time limit or deadline equal to the number of days for which the force majeure condition existed. After the force majeure condition has ended, the Agreement shall continue under the same operations and circumstances as existed prior to the force majeure event.

6.3 Events reasonably within the control of the respective Party shall not constitute force majeure and shall be remedied with the exercise of due diligence. The Parties shall use all reasonable means to remove all contingencies affecting the performance of this Agreement as quickly as is reasonably possible. This clause does not relieve any Party from its obligations to make any payments of amounts then due for previous work or obligations contemplated and performed under this Agreement, and neither Party's time for performance shall be extended for any event which is reasonably within the control of such Party.

VII.
LIABILITY, SUPPLEMENTAL SURETY BOND, AND NO IMMUNITY
WAIVER

7.1 Each party to this Agreement agrees that it shall have no liability whatsoever for the actions or omissions of an individual employed by another party, regardless of where the individual's actions occurred. Each party is solely responsible for the actions and/or omissions of its employees and officers.

7.2 The County recommends that the District obtain an additional and adequate surety bond for the County and Tax Assessor/Collector specifically related to all services, actual and anticipated, to be performed and rendered hereunder. The District agrees to pay all associated premiums for such bond.

7.3 The Parties expressly understand and agree that, in the execution of this Agreement

and the performance of obligations herein, the Parties do not waive, nor shall they be deemed to have waived, any immunity or defense that would otherwise be available to the Parties or their officials, officers, employees, and/or agents against claims arising in the exercise of governmental powers and functions, including, but not limited to, sovereign and/or governmental immunity. This Agreement is expressly made subject to the Parties' sovereign and/or governmental immunity, including, without limitation, Title 5 of the Texas Civil Practice and Remedies Code, and all applicable federal and state laws.

VIII.
MISCELLANEOUS

8.1 Notices. Any notice required under this Agreement shall be in writing and shall be duly served when deposited, with proper postage prepaid, and duly registered or certified, return receipt requested, in a United States Post Office, addressed as specified below. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States mail. Unless otherwise provided in this Agreement, all notices shall be delivered at the following addresses:

THE COUNTY:

Kristin R. Bulanek
Brazoria County Tax Assessor-Collector
111 East Locust
Angleton, TX 77515

THE DISTRICT:

Oak Manor Municipal Utility District
c/o Strawn & Richardson, PC
1155 Dairy Ashford Rd., Suite 875
Houston, Texas 77079

With a copy to:
Chief – Civil Division
Brazoria County Criminal
District Attorney’s Office
111 E. Locust, Suite 408A
Angleton, Texas 77515

8.2 Severability. If any term or provision in this Agreement is, for any reason, held invalid, illegal, or unenforceable by any court of competent jurisdiction, the Parties shall by written amendment make it valid, legal, or enforceable; however, if any term or provision in this Agreement cannot be amended to make it valid, legal, or enforceable while still providing the effect desired by both Parties, said term or provision shall be deemed a separate, distinct, and independent provision, shall be constructed as having never been contained in this Agreement, and shall not affect the validity, legality, or enforceability of the remaining terms and provisions in this Agreement, which shall remain in full force and effect.

8.3 Amendment. No amendment, modification, or alteration of the terms or provisions of this Agreement shall be binding unless it is in writing, references this Agreement, is dated subsequent to the Effective Date of this Agreement, and is duly executed by authorized representatives of both Parties.

8.4 Authorized Representative. Each Party to this Agreement represents to the other

Party that it is fully authorized to enter into this Agreement and to perform its obligations hereunder and that no waiver, consent, approval, or authorization from any third party is required to be obtained or made in connection with the execution, delivery, or performance of this Agreement in accordance with its terms, other than those that have been obtained.

8.5 No Joint Enterprise. Nothing in this Agreement shall be deemed or construed by the Parties, nor any third party, as creating a relationship of principal and agent, partnership, joint enterprise, common enterprise, joint venture, or joint owners between the Parties. This Agreement does not and shall not be construed to entitle either Party or any of their respective officials, employees, or agents, if applicable, to any benefit, privilege, or other amenities of employment from the other Party.

8.6 Successors and Assigns. Neither Party may assign or transfer its interest in or obligations under this Agreement, in whole or in part, without the prior written consent of the other Party. This Agreement binds and is for the sole and exclusive benefit of the Parties and their legal successors, including, without limitation, any successor governmental agency or entity to either Party.

8.7 Governing Law. This Agreement shall be governed by and construed in accordance with the laws and court decisions of the State of Texas.

8.8 Exclusive Jurisdiction and Venue. Exclusive jurisdiction and venue for all legal actions related to this Agreement shall be in Brazoria County, Texas. The Parties waive any objection to the adjudication of all court actions related to this Agreement in Brazoria County, Texas.

8.9 Authorship. This Agreement shall not be construed in favor of or against any Party on the basis that the Party did or did not authorize this Agreement.

8.10 Titles or Headings. Any titles or headings of sections and paragraphs in this Agreement are included solely for convenience, shall not be considered a part of the Agreement, shall not in any way serve to modify or restrict any term or provision, and shall not be considered in ascertaining intent.

8.11 Including. Wherever the word "including" is used, it is deemed to mean "including, without limitation."

8.12 Counterparts. This Agreement may be executed in one or more counterparts, all of which together will be deemed an original.

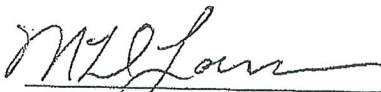
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IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their following properly authorized officers, having the necessary authority to execute this Agreement on behalf of the Parties, and made this Agreement effective as of the last date listed below:

BRAZORIA COUNTY, TEXAS:

By: 
L.M. "Matt" Sebesta, Jr.

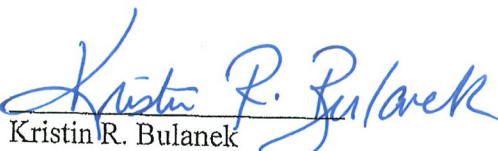
OAK MANOR MUNICIPAL UTILITY DISTRICT:

By: 
Michael D. Larsen
President, Board of Directors

COUNTY JUDGE

Date: 5/29/24

Date: May 7, 2024

By: 
Kristin R. Bulanek
TAX ASSESSOR-COLLECTOR

Date: 5/29/2024